

# Ohio Public Libraries

## \* \* \* \* \* Notice \* \* \* \* \*

Enclosed is the cash basis annual financial report for your government's financial activity for 2012. This form has not been modified to conform to the display requirements of generally accepted accounting principles (GAAP) as discussed in Auditor of State (AOS) Bulletin 2005-002. Excel files are available on the Auditor of State's web site at <http://www.auditor.state.oh.us/resources/ipa/FinancialStatements/default.htm>.

If it is your desire to prepare the GASB look-alike financial statements that conform to the GAAP display requirements, the Excel files for the financial statements and sample notes to the financial statements and Management's Discussion and Analysis (MD&A) are available on the Auditor of State's web site at <http://www.auditor.state.oh.us/services/lgs/AICPAInterpretation/>. Submission of only the statements that conform to the GAAP display requirements will satisfy your government's annual filing requirement. You do not have to include the Management Discussion and Analysis nor the notes to the financial statements at this time. These will however, need to be prepared and presented for the audit. Assistance in the preparation of the MD&A and notes will be available from the AOS staff at the time of the audit.

If the enclosed financial report is presented for audit, your government will receive the dual opinion discussed in the AOS Bulletin. Submitting this form to satisfy your government's filing requirement does not preclude you from presenting statements that conform to GAAP display requirements for audit. The statements submitted to the AOS to satisfy your annual filing requirement and the statements later presented for audit do not have to match as far as format.

The report is to be completed and submitted to the Auditor of State on or before March 1, 2013. Please remember to publish in the newspaper notice of the completion of the report and that the report is available at the office of the fiscal officer. (Refer to Section 117.38, Revised Code, and AOS Bulletin 2001-012 for the specific requirements.)

Note: Section 117.38, Revised Code provides that the annual financial reports shall be filed with the Auditor of State within sixty days after the close of the fiscal year. The reports must be either typewritten or entries made in ink. Computer generated statements and schedules in the same format are acceptable. Section 117.38 also states that at the time the report is filed with the Auditor of State, the fiscal officer must publish in the newspaper notice of the completion of the report and the fact that the report is available at the office of the fiscal officer.

Mail Reports to:  
Auditor of State  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
ATTN: Local Government Services

## Public Libraries

### *Instructions for Preparing the Cash Basis Annual Financial Report*

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#### **Foreword**

Section 117.38, Revised Code provides that the annual financial report shall be filed with the Auditor of State within sixty days after the close of the fiscal year. The report must be either typewritten or entries made in ink. Computer generated statements and schedules in the same format are acceptable. Section 117.38 also provides that the chief fiscal officer shall publish a notice of the completion of the report and the fact that the report is available at the office of the fiscal officer in a newspaper in the political subdivision or taxing district and, if there is no such newspaper, then in a newspaper of general circulation in the political subdivision or taxing district.

This section also provides that any public institution or taxing district whose financial report is not filed at the time required by this section shall pay to the Auditor of State twenty-five dollars for each day the report remains unfiled after the filing date, provided the penalty payments shall not exceed the sum of seven hundred fifty dollars. The Auditor of State may waive all or any part of the penalty assessed under the section upon the filing of the past due financial reports.

The following set of statements/schedules represents the Cash Basis Annual Financial Report of the library referred to as the regulatory basis financial statements. The financial report contains the same types of financial statements for the same categories and types of funds for all public funds in the State of Ohio. Such conformity will enhance the comparability of financial reporting.

#### **General Instructions**

**Introduction** The cash basis annual financial report for libraries has been revised to provided a vehicle for a more concise and professional presentation of your financial information.

**Financial Statements** The report is comprised of the following types of financial statements:

- Combining Financial Statements
- Combined Financial Statements

**Combining Statements** A Combining Statement is required to be prepared for each of the following groups of funds:

- Special Revenue Funds
- Debt Service Funds
- Capital Projects Funds
- Permanent Funds
- Enterprise Funds
- Internal Service Funds
- Agency Funds
- Investment Trust Funds
- Private Purpose Trust Funds

Once the information has been completed and summarized on the combining statements, the summarized information will be transferred to the combined statements.

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### *Instructions for Preparing the Cash Basis Annual Financial Report*

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Note: Since the General Fund is the only fund which libraries establish within the General Fund group, no combining statement is required for this fund.

**Combined Statements** The combined statements will reflect fund groups rather than individual fund information. Two separate statements are included in the annual report. One is designed to contain information on all governmental funds. The other combined statement is required for all proprietary and fiduciary funds. The separate statements are necessary to conform to different reporting requirements.

#### **Classifying Your Funds**

To assist you in determining the appropriate worksheets and statement for each fund, you should review your chart of accounts, which identifies the individual fund groups.

#### **How to Proceed**

Review the funds which have been established in your library. Identify the number of funds which exist within each fund group.

Assemble a sufficient supply of the combining statements.

Transfer the financial information from your accounting records to the appropriate combining statement. Once all detail has been transferred, determine where the subtotals and totals have been requested and provide this information. Review the completed combining statement for accuracy.

Review the Combining Statements you have prepared to determine which Combined Statements the information should be transferred to next.

The Combined Statement for Governmental Funds will be used to summarize the information for the General Fund and the Combining Statements for the special revenue, debt service, capital projects and permanent fund types.

The other Combined Statement will be used to summarize information for the proprietary, agency, investment trust and private purpose trust fund groups.

Once all the necessary information has been transferred, provide the necessary totals and review for accuracy.

Complete the cash reconciliation statement. A portion of this information will be extracted from your combining and combined statements. The remainder of the information should be extracted from your monthly bank reconciliation. An alternate form providing the same information is acceptable.

Complete the remainder of the financial report. No major changes have been made to these pages. The forms are self-explanatory as to their requirements.

Once the Cash Basis Annual Financial Report has been completed, the statements/schedules will fall into one of two categories:

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### *Instructions for Preparing the Cash Basis Annual Financial Report*

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1. ***Must be Submitted.*** These statements/schedules comprise the Annual Financial Report that is to be mailed to the Auditor of State's Office.
2. ***Completed and Retained.*** These statements/schedules are to be completed and retained by the fiscal officer for audit purposes. They are not part of the Annual Financial Report submitted to the Auditor of State.

The following table of contents indicates the components of each category. Please assemble the various statements/schedules according to category, in the order identified on the following table of contents.

#### **Fund Balance (GASB 54) Classification Worksheet**

At the bottom of the Combining and Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis), there is a Fund Balance Classification Worksheet. See AOS Bulletin 2011-004, for assistance in identifying the fund balance categories. The General Fund should be the only fund to report a positive unassigned fund balance. The Fund Balance Classification Worksheet is designed to assist in accumulating the necessary fund balance information for governmental funds only and the aggregated amounts for each fund balance classification.

#### **Reminders**

The financial report should be rounded to the nearest whole dollar. No decimal or cents should be included.

Negative amounts should be shown in parenthesis (\$x,xxx).

Other Financing Disbursements and Non-Operating Disbursements should be shown in parenthesis.

At the time the report is filed with the Auditor of State, the fiscal officer must publish in the newspaper notice of the completion of the report and indicate the report is available at the office of the fiscal officer. See AOS Bulletin 2001-012 for further instructions.

Questions concerning the preparation of this report may be directed to the Local Government Services Division of the Auditor of State's Office at 1-800-345-2519.

#### **Instructions for Excel Files**

Excel files are available on the Auditor of State's web site at:

<http://www.auditor.state.oh.us/resources/ipa/FinancialStatements/default.htm>.

The excel files are organized into two notebooks, the "financial statement" link will open the notebook containing the combining and combined statements and the "worksheets" link will open the notebook containing the remaining worksheets and the cover/certification page. Within each notebook are various tabs all of which are to be completed. The red tabs identify the "Must be Submitted" statements/schedules. ELECTRONIC SUBMISSION OF THE EXCEL FILE IS NOT ACCEPTABLE.

## **Public Libraries**

### *Instructions for Preparing the Cash Basis Annual Financial Report*

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Once the excel files have been completed, the statements/schedules identified as “Must be Submitted” in the following table of contents should be printed and assembled in the order identified. The Fund Balance Classification Worksheet is at the bottom of the “Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis) All Governmental Fund Types; however, once it is printed it should be placed sequentially as identified on the table of contents.

The excel files are set up to print to acrobat; however, slight adjustments to scaling may be needed for printing. If columns or rows are added or deleted or other formatting changes are made, including changes to row height, the ability to print the document may be affected. Printing the financial statements is the responsibility of the fiscal officer.

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	<u><b>Order</b></u>
<b>Must be Submitted</b>	
Cover/Certification Page (contains fiscal officer’s certification/signature and contact information).....	1
Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis) All Governmental Fund Types.....	2
Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis) All Proprietary and Fiduciary Fund Types .....	3
Fund Balance Classification Worksheet .....	4
Reconciliation of Interfund Transactions by Fund .....	5
Schedule of Total Indebtedness .....	6
<b>Completed and Retained</b>	
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis) All Special Revenue Funds .....	1
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis) All Debt Service Funds.....	2
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis) All Capital Projects Funds .....	3
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis) All Permanent Funds.....	4
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis) All Enterprise Funds .....	5
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis) All Internal Service Funds .....	6
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis) All Agency Funds .....	7
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis) All Investment Trust Funds .....	8
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Comparison of Cash Disbursements and Encumbrances with  
Expenditure Authority – All Budgeted Funds ..... 11

Cash Reconciliation ..... 12

Cash Reconciliation - Summary of Fund Cash Balances..... 13

Cash Reconciliation - Cash and Other Assets not Recorded Elsewhere..... 14

\_\_\_\_\_ Library

\_\_\_\_\_ County

## Cash Basis Annual Financial Report

For the Year Ended December 31, 20\_\_\_\_

This is an Unaudited Financial Statement

I certify the following report to be correct and true, to the best of my knowledge.

\_\_\_\_\_  
(Chief Fiscal Officer Sign Above) (Date)

\_\_\_\_\_  
(Type or Print Name)

\_\_\_\_\_  
(Chief Fiscal Officer Title)

\_\_\_\_\_  
(Street Address)

\_\_\_\_\_, Ohio  
(City) (Zip)

\_\_\_\_\_  
(County)

\_\_\_\_\_  
(Telephone)

<b>Public Library</b>						
_____ County						
<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>						
<i>All Governmental Fund Types</i>						
<i>For the Year Ended December 31, 20CY</i>						
<b>To be submitted.</b>						Totals
	General	Special Revenue	Debt Service	Capital Projects	Permanent	(Memorandum Only)
<b>Cash Receipts</b>						
Property and Other Local Taxes						
Public Library						
Intergovernmental						
Patron Fines and Fees						
Services Provided to Other Entities						
Contributions, Gifts and Donations						
Earnings on Investments						
Miscellaneous						
<i>Total Cash Receipts</i>						
<b>Cash Disbursements</b>						
Current:						
Library Services:						
Public Services and Programs						
Collection Development and Processing						
Support Services:						
Facilities Operation and Maintenance						
Information Services						
Business Administration						
Capital Outlay						
Debt Service:						
Principal Retirement						
Interest and Fiscal Charges						
<i>Total Cash Disbursements</i>						
<i>Excess of Receipts Over (Under) Disbursements</i>						

<b>Public Library</b>						
_____ County						
<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis) All Governmental Fund Types For the Year Ended December 31, 20CY</i>						
<b>To be submitted.</b>						Totals
		Special	Debt	Capital		(Memorandum
	General	Revenue	Service	Projects	Permanent	Only)
<b>Other Financing Receipts (Disbursements)</b>						
Sale of Bonds						
Sale of Notes						
Other Debt Proceeds						
Premium and Accrued Interest on Debt						
Discount on Debt						
Sale of Capital Assets						
Transfers In						
Transfers Out						
Advances In						
Advances Out						
Other Financing Sources						
Other Financing Uses						
<i>Total Other Financing Receipts (Disbursements)</i>						
Special Item						
Extraordinary Item						
<i>Net Change in Fund Cash Balances</i>						
<i>Fund Cash Balances, January 1</i>						
<b>Fund Cash Balances, December 31</b>						
Nonspendable						
Restricted						
Committed						
Assigned						
Unassigned (Deficit)						
<i>Fund Cash Balances, December 31</i>						

<b>Public Library</b>						
_____ County						
<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis) All Proprietary and Fiduciary Fund Types For the Year Ended December 31, 20__</i>						
<b>To be submitted.</b>	Proprietary Fund Types		Fiduciary Fund Types			Totals
	Enterprise	Internal Service	Agency	Investment Trust	Private Purpose Trust	(Memorandum Only)
<b>Operating Cash Receipts</b>						
Patron Fines and Fees						
Services Provided to Other Entities						
Contributions, Gifts and Donations						
Earnings on Investments (trust funds only)						
Miscellaneous						
<i>Total Operating Cash Receipts</i>						
<b>Operating Cash Disbursements</b>						
Salaries						
Employee Fringe Benefits						
Purchased and Contracted Services						
Library Materials and Information						
Supplies						
Claims						
Other						
<i>Total Operating Cash Disbursements</i>						
<i>Operating Income (Loss)</i>						

<b>Public Library</b>						
_____ County						
<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>						
<i>All Proprietary and Fiduciary Fund Types</i>						
<i>For the Year Ended December 31, 20__</i>						
<b>To be submitted.</b>	Proprietary Fund Types		Fiduciary Fund Types			Totals
	Enterprise	Internal Service	Agency	Investment Trust	Private Purpose Trust	(Memorandum Only)
<b>Non-Operating Receipts (Disbursements)</b>						
Property and Other Local Taxes						
Intergovernmental						
Earnings on Investments (proprietary funds only)						
Sale of Bonds						
Sale of Notes						
Other Debt Proceeds						
Premium and Accrued Interest on Debt						
Sale of Capital Assets						
Miscellaneous Receipts						
Capital Outlay						
Principal Retirement						
Interest and Other Fiscal Charges						
Discount on Debt						
Other Financing Sources						
Other Financing Uses						
<i>Total Non-Operating Receipts (Disbursements)</i>						
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>						
Capital Contributions						
Special Item						
Extraordinary Item						
Transfers In						
Transfers Out						
Advances In						
Advances Out						
<i>Net Change in Fund Cash Balances</i>						
<i>Fund Cash Balances, January 1</i>						
<i>Fund Cash Balances, December 31</i>						

<b>Public Library</b>							
<i>County</i>							
<i>Combined Statement of Receipts, Disbursements</i>							
<i>and Changes in Fund Balances (Cash Basis)</i>							
<i>All Governmental Fund Types</i>							
<i>For the Year Ended December 31, 20__</i>							
<b>To be submitted.</b>							<b>Totals</b>
	General	Special Revenue	Debt Service	Capital Projects	Permanent	(Memorandum Only)	
***** ***Fund Balance Classification Worksheet*** *****							
<i>Net Change in Fund Cash Balances</i>							
<i>Fund Cash Balances, January 1</i>							
<i>Fund Cash Balances, December 31</i>							
<b>Fund Balances</b>							
Amounts identified as:							
Nonspendable:							
Unclaimed Monies							
Endowment for _____							
Total Nonspendable							
Restricted for:							
_____							
_____							
_____							
Debt Service							
Construction of _____							
Construction of _____							
Endowment for _____							
Total Restricted							

<b>Public Library</b>						
_____ County						
<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>						
<i>All Governmental Fund Types</i>						
<i>For the Year Ended December 31, 20__</i>						
<b>To be submitted.</b>						<b>Totals</b>
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Permanent</b>	<b>(Memorandum Only)</b>
Committed to:						
_____						
_____						
_____						
Other Purposes						
Total Committed						
Assigned to:						
_____						
_____						
_____						
Construction of _____						
Other Purposes						
Total Assigned						
Unassigned						
<i>Total Fund Cash Balances, December 31</i>						





<b>Public Library</b>									
_____ County									
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis) All Special Revenue Funds For the Year Ended December 31, 20CY</i>									
<b>To be completed and retained for audit.</b>									
<b>Cash Receipts</b>									
Property and Other Local Taxes									
Public Library									
Intergovernmental									
Patron Fines and Fees									
Services Provided to Other Entities									
Contributions, Gifts and Donations									
Earnings on Investments									
Miscellaneous									
<i>Total Cash Receipts</i>									
<b>Cash Disbursements</b>									
Current:									
Library Services:									
Public Services and Programs									
Collection Development and Processing									
Support Services:									
Facilities Operation and Maintenance									
Information Services									
Business Administration									
_____									
Capital Outlay									
Debt Service:									
Principal Retirement									
Interest and Fiscal Charges									
<i>Total Cash Disbursements</i>									
<i>Excess of Receipts Over (Under) Disbursements</i>									

<b>Public Library</b>								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis) All Special Revenue Funds For the Year Ended December 31, 20CY</i>								
<b>To be completed and retained for audit.</b>								
<b>Other Financing Receipts (Disbursements)</b>								
Sale of Bonds								
Sale of Notes								
Other Debt Proceeds								
Premium and Accrued Interest on Debt								
Discount on Debt								
Sale of Capital Assets								
Transfers In								
Transfers Out								
Advances In								
Advances Out								
Other Financing Sources								
Other Financing Uses								
<i>Total Other Financing Receipts (Disbursements)</i>								
Special Item								
Extraordinary Item								
<i>Net Change in Fund Cash Balances</i>								
<i>Fund Cash Balances, January 1</i>								
<b>Fund Cash Balances, December 31</b>								
Nonspendable								
Restricted								
Committed								
Assigned								
Unassigned (Deficit)								
<i>Fund Cash Balances, December 31</i>								

<b>Public Library</b>									
_____ County									
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis) All Special Revenue Funds For the Year Ended December 31, 20CY</i>									
<b>To be completed and retained for audit.</b>									
***** ***Fund Balance Classification Worksheet*** *****									
<i>Net Change in Fund Cash Balances</i>									
<i>Fund Cash Balances, January 1</i>									
<i>Fund Cash Balances, December 31</i>									
<b>Fund Balances</b>									
Amounts identified as:									
Nonspendable:									
Unclaimed Monies									
Endowment for _____									
Total Nonspendable									
Restricted for:									
_____									
_____									
_____									
Debt Service									
Construction of _____									
Construction of _____									
Endowment for _____									
Total Restricted									

<b>Public Library</b>								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis) All Special Revenue Funds For the Year Ended December 31, 20CY</i>								
<b>To be completed and retained for audit.</b>								
Committed to:								
_____								
_____								
_____								
Other Purposes								
Total Committed								
Assigned to:								
_____								
_____								
_____								
Construction of _____								
Other Purposes								
Total Assigned								
Unassigned								
<i>Total Fund Cash Balances, December 31</i>								

<b>Public Library</b>								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Special Revenue Funds</i>								
<i>For the Year Ended December 31, 20CY</i>								
<b>To be completed and retained for audit.</b>								Total
								Special
								Revenue
<b>Cash Receipts</b>								
Property and Other Local Taxes								
Public Library								
Intergovernmental								
Patron Fines and Fees								
Services Provided to Other Entities								
Contributions, Gifts and Donations								
Earnings on Investments								
Miscellaneous								
<i>Total Cash Receipts</i>								
<b>Cash Disbursements</b>								
Current:								
Library Services:								
Public Services and Programs								
Collection Development and Processing								
Support Services:								
Facilities Operation and Maintenance								
Information Services								
Business Administration								
_____								
Capital Outlay								
Debt Service:								
Principal Retirement								
Interest and Fiscal Charges								
<i>Total Cash Disbursements</i>								
<i>Excess of Receipts Over (Under) Disbursements</i>								

<b>Public Library</b>								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Special Revenue Funds</i>								
<i>For the Year Ended December 31, 20CY</i>								
<b>To be completed and retained for audit.</b>								Total Special Revenue
<b>Other Financing Receipts (Disbursements)</b>								
Sale of Bonds								
Sale of Notes								
Other Debt Proceeds								
Premium and Accrued Interest on Debt								
Discount on Debt								
Sale of Capital Assets								
Transfers In								
Transfers Out								
Advances In								
Advances Out								
Other Financing Sources								
Other Financing Uses								
<i>Total Other Financing Receipts (Disbursements)</i>								
Special Item								
Extraordinary Item								
<i>Net Change in Fund Cash Balances</i>								
<i>Fund Cash Balances, January 1</i>								
<b>Fund Cash Balances, December 31</b>								
Nonspendable								
Restricted								
Committed								
Assigned								
Unassigned (Deficit)								
<i>Fund Cash Balances, December 31</i>								

<b>Public Library</b>								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Special Revenue Funds</i>								
<i>For the Year Ended December 31, 20CY</i>								
<b>To be completed and retained for audit.</b>								Total
								Special
								Revenue
***** ***Fund Balance Classification Worksheet*** *****								
<i>Net Change in Fund Cash Balances</i>								
<i>Fund Cash Balances, January 1</i>								
<i>Fund Cash Balances, December 31</i>								
<b>Fund Balances</b>								
Amounts identified as:								
Nonspendable:								
Unclaimed Monies								
Endowment for _____								
Total Nonspendable								
Restricted for:								
_____								
_____								
_____								
Debt Service								
Construction of _____								
Construction of _____								
Endowment for _____								
Total Restricted								

<b>Public Library</b>								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Special Revenue Funds</i>								
<i>For the Year Ended December 31, 20CY</i>								
<b>To be completed and retained for audit.</b>								Total Special Revenue
Committed to:								
_____								
_____								
_____								
Other Purposes								
Total Committed								
Assigned to:								
_____								
_____								
_____								
Construction of _____								
Other Purposes								
Total Assigned								
Unassigned								
<i>Total Fund Cash Balances, December 31</i>								

<b>Public Library</b>							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Debt Service Funds</i>							
<i>For the Year Ended December 31, 20CY</i>							
<b>To be completed and retained for audit.</b>							Total Debt Service
<b>Cash Receipts</b>							
Property and Other Local Taxes							
Public Library							
Intergovernmental							
Patron Fines and Fees							
Services Provided to Other Entities							
Contributions, Gifts and Donations							
Earnings on Investments							
Miscellaneous							
<i>Total Cash Receipts</i>							
<b>Cash Disbursements</b>							
Current:							
Library Services:							
Public Services and Programs							
Collection Development and Processing							
Support Services:							
Facilities Operation and Maintenance							
Information Services							
Business Administration							
Capital Outlay							
Debt Service:							
Principal Retirement							
Interest and Fiscal Charges							
<i>Total Cash Disbursements</i>							
<i>Excess of Receipts Over (Under) Disbursements</i>							

<b>Public Library</b>							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Debt Service Funds</i>							
<i>For the Year Ended December 31, 20CY</i>							
<b>To be completed and retained for audit.</b>							Total Debt Service
<b>Other Financing Receipts (Disbursements)</b>							
Sale of Bonds							
Sale of Notes							
Other Debt Proceeds							
Premium and Accrued Interest on Debt							
Discount on Debt							
Sale of Capital Assets							
Transfers In							
Transfers Out							
Advances In							
Advances Out							
Other Financing Sources							
Other Financing Uses							
<i>Total Other Financing Receipts (Disbursements)</i>							
Special Item							
Extraordinary Item							
<i>Net Change in Fund Cash Balances</i>							
<i>Fund Cash Balances, January 1</i>							
<b>Fund Cash Balances, December 31</b>							
Nonspendable							
Restricted							
Committed							
Assigned							
Unassigned (Deficit)							
<i>Fund Cash Balances, December 31</i>							

<b>Public Library</b>								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Debt Service Funds</i>								
<i>For the Year Ended December 31, 20CY</i>								
<b>To be completed and retained for audit.</b>								Total Debt Service
***** ***Fund Balance Classification Worksheet*** *****								
<i>Net Change in Fund Cash Balances</i>								
<i>Fund Cash Balances, January 1</i>								
<i>Fund Cash Balances, December 31</i>								
<b>Fund Balances</b>								
Amounts identified as:								
Nonspendable:								
Unclaimed Monies								
Endowment for _____								
Total Nonspendable								
Restricted for:								
_____								
_____								
_____								
Debt Service								
Construction of _____								
Construction of _____								
Endowment for _____								
Total Restricted								

<b>Public Library</b>							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Debt Service Funds</i>							
<i>For the Year Ended December 31, 20CY</i>							
<b>To be completed and retained for audit.</b>							Total Debt Service
Committed to:							
_____							
_____							
_____							
Other Purposes							
Total Committed							
Assigned to:							
_____							
_____							
_____							
Construction of _____							
Other Purposes							
Total Assigned							
Unassigned							
<i>Total Fund Cash Balances, December 31</i>							

<b>Public Library</b>									
_____ County									
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>									
<i>All Capital Projects Funds</i>									
<i>For the Year Ended December 31, 20CY</i>									
<b>To be completed and retained for audit.</b>									
<b>Cash Receipts</b>									
Property and Other Local Taxes									
Public Library									
Intergovernmental									
Patron Fines and Fees									
Services Provided to Other Entities									
Contributions, Gifts and Donations									
Earnings on Investments									
Miscellaneous									
<i>Total Cash Receipts</i>									
<b>Cash Disbursements</b>									
Current:									
Library Services:									
Public Services and Programs									
Collection Development and Processing									
Support Services:									
Facilities Operation and Maintenance									
Information Services									
Business Administration									
Capital Outlay									
Debt Service:									
Principal Retirement									
Interest and Fiscal Charges									
<i>Total Cash Disbursements</i>									
<i>Excess of Receipts Over (Under) Disbursements</i>									

<b>Public Library</b>								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Capital Projects Funds</i>								
<i>For the Year Ended December 31, 20CY</i>								
<b>To be completed and retained for audit.</b>								
<b>Other Financing Receipts (Disbursements)</b>								
Sale of Bonds								
Sale of Notes								
Other Debt Proceeds								
Premium and Accrued Interest on Debt								
Discount on Debt								
Sale of Capital Assets								
Transfers In								
Transfers Out								
Advances In								
Advances Out								
Other Financing Sources								
Other Financing Uses								
<i>Total Other Financing Receipts (Disbursements)</i>								
Special Item								
Extraordinary Item								
<i>Net Change in Fund Cash Balances</i>								
<i>Fund Cash Balances, January 1</i>								
<b>Fund Cash Balances, December 31</b>								
Nonspendable								
Restricted								
Committed								
Assigned								
Unassigned (Deficit)								
<i>Fund Cash Balances, December 31</i>								

<b>Public Library</b>									
_____ County									
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>									
<i>All Capital Projects Funds</i>									
<i>For the Year Ended December 31, 20CY</i>									
<b>To be completed and retained for audit.</b>									
***** ***Fund Balance Classification Worksheet*** *****									
<i>Net Change in Fund Cash Balances</i>									
<i>Fund Cash Balances, January 1</i>									
<i>Fund Cash Balances, December 31</i>									
<b>Fund Balances</b>									
Amounts identified as:									
Nonspendable:									
Unclaimed Monies									
Endowment for _____									
Total Nonspendable									
Restricted for:									
_____									
_____									
_____									
Debt Service									
Construction of _____									
Construction of _____									
Endowment for _____									
Total Restricted									

<b>Public Library</b>								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Capital Projects Funds</i>								
<i>For the Year Ended December 31, 20CY</i>								
<b>To be completed and retained for audit.</b>								
Committed to:								
_____								
_____								
_____								
Other Purposes								
Total Committed								
Assigned to:								
_____								
_____								
_____								
Construction of _____								
Other Purposes								
Total Assigned								
Unassigned								
<i>Total Fund Cash Balances, December 31</i>								

<b>Public Library</b>								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Capital Projects Funds</i>								
<i>For the Year Ended December 31, 20CY</i>								
<b>To be completed and retained for audit.</b>								Total Capital Projects
<b>Cash Receipts</b>								
Property and Other Local Taxes								
Public Library								
Intergovernmental								
Patron Fines and Fees								
Services Provided to Other Entities								
Contributions, Gifts and Donations								
Earnings on Investments								
Miscellaneous								
<i>Total Cash Receipts</i>								
<b>Cash Disbursements</b>								
Current:								
Library Services:								
Public Services and Programs								
Collection Development and Processing								
Support Services:								
Facilities Operation and Maintenance								
Information Services								
Business Administration								
Capital Outlay								
Debt Service:								
Principal Retirement								
Interest and Fiscal Charges								
<i>Total Cash Disbursements</i>								
<i>Excess of Receipts Over (Under) Disbursements</i>								

<b>Public Library</b>							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Capital Projects Funds</i>							
<i>For the Year Ended December 31, 20CY</i>							
<b>To be completed and retained for audit.</b>							Total Capital Projects
<b>Other Financing Receipts (Disbursements)</b>							
Sale of Bonds							
Sale of Notes							
Other Debt Proceeds							
Premium and Accrued Interest on Debt							
Discount on Debt							
Sale of Capital Assets							
Transfers In							
Transfers Out							
Advances In							
Advances Out							
Other Financing Sources							
Other Financing Uses							
<i>Total Other Financing Receipts (Disbursements)</i>							
Special Item							
Extraordinary Item							
<i>Net Change in Fund Cash Balances</i>							
<i>Fund Cash Balances, January 1</i>							
<b>Fund Cash Balances, December 31</b>							
Nonspendable							
Restricted							
Committed							
Assigned							
Unassigned (Deficit)							
<i>Fund Cash Balances, December 31</i>							

<b>Public Library</b>								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Capital Projects Funds</i>								
<i>For the Year Ended December 31, 20CY</i>								
<b>To be completed and retained for audit.</b>								Total Capital Projects
***** ***Fund Balance Classification Worksheet*** *****								
<i>Net Change in Fund Cash Balances</i>								
<i>Fund Cash Balances, January 1</i>								
<i>Fund Cash Balances, December 31</i>								
<b>Fund Balances</b>								
Amounts identified as:								
Nonspendable:								
Unclaimed Monies								
Endowment for _____								
Total Nonspendable								
Restricted for:								
_____								
_____								
_____								
Debt Service								
Construction of _____								
Construction of _____								
Endowment for _____								
Total Restricted								

<b>Public Library</b>							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Capital Projects Funds</i>							
<i>For the Year Ended December 31, 20CY</i>							
<b>To be completed and retained for audit.</b>							Total Capital Projects
Committed to:							
_____							
_____							
_____							
Other Purposes							
Total Committed							
Assigned to:							
_____							
_____							
_____							
Construction of _____							
Other Purposes							
Total Assigned							
Unassigned							
<i>Total Fund Cash Balances, December 31</i>							

<b>Public Library</b>							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Permanent Funds</i>							
<i>For the Year Ended December 31, 20CY</i>							
<b>To be completed and retained for audit.</b>							
							Total Permanent
<b>Cash Receipts</b>							
Property and Other Local Taxes							
Public Library							
Intergovernmental							
Patron Fines and Fees							
Services Provided to Other Entities							
Contributions, Gifts and Donations							
Earnings on Investments							
Miscellaneous							
<i>Total Cash Receipts</i>							
<b>Cash Disbursements</b>							
Current:							
Library Services:							
Public Services and Programs							
Collection Development and Processing							
Support Services:							
Facilities Operation and Maintenance							
Information Services							
Business Administration							
Capital Outlay							
Debt Service:							
Principal Retirement							
Interest and Fiscal Charges							
<i>Total Cash Disbursements</i>							
<i>Excess of Receipts Over (Under) Disbursements</i>							

<b>Public Library</b>							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Permanent Funds</i>							
<i>For the Year Ended December 31, 20CY</i>							
<b>To be completed and retained for audit.</b>							
							Total Permanent
<b>Other Financing Receipts (Disbursements)</b>							
Sale of Bonds							
Sale of Notes							
Other Debt Proceeds							
Premium and Accrued Interest on Debt							
Discount on Debt							
Sale of Capital Assets							
Transfers In							
Transfers Out							
Advances In							
Advances Out							
Other Financing Sources							
Other Financing Uses							
<i>Total Other Financing Receipts (Disbursements)</i>							
Special Item							
Extraordinary Item							
<i>Net Change in Fund Cash Balances</i>							
<i>Fund Cash Balances, January 1</i>							
<b>Fund Cash Balances, December 31</b>							
Nonspendable							
Restricted							
Committed							
Assigned							
Unassigned (Deficit)							
<i>Fund Cash Balances, December 31</i>							

<b>Public Library</b>							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Permanent Funds</i>							
<i>For the Year Ended December 31, 20CY</i>							
<b>To be completed and retained for audit.</b>							
							Total Permanent
***** ***Fund Balance Classification Worksheet*** *****							
<i>Net Change in Fund Cash Balances</i>							
<i>Fund Cash Balances, January 1</i>							
<i>Fund Cash Balances, December 31</i>							
<b>Fund Balances</b>							
Amounts identified as:							
Nonspendable:							
Unclaimed Monies							
Endowment for _____							
Total Nonspendable							
Restricted for:							
_____							
_____							
_____							
Debt Service							
Construction of _____							
Construction of _____							
Endowment for _____							
Total Restricted							

<b>Public Library</b>							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Permanent Funds</i>							
<i>For the Year Ended December 31, 20CY</i>							
<b>To be completed and retained for audit.</b>							
							Total Permanent
Committed to:							
_____							
_____							
_____							
Other Purposes							
Total Committed							
Assigned to:							
_____							
_____							
_____							
Construction of _____							
Other Purposes							
Total Assigned							
Unassigned							
<i>Total Fund Cash Balances, December 31</i>							

<b>Public Library</b>									
_____ County									
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>									
<i>All Enterprise Funds</i>									
<i>For the Year Ended December 31, 20__</i>									
<b>To be completed and retained for audit.</b>									
<b>Operating Cash Receipts</b>									
Patron Fines and Fees									
Services Provided to Other Entities									
Contributions, Gifts and Donations									
Earnings on Investments (trust funds only)									
Miscellaneous									
<i>Total Operating Cash Receipts</i>									
<b>Operating Cash Disbursements</b>									
Salaries									
Employee Fringe Benefits									
Purchased and Contracted Services									
Library Materials and Information									
Supplies									
Claims									
Other									
<i>Total Operating Cash Disbursements</i>									
<i>Operating Income (Loss)</i>									

<b>Public Library</b>								
County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Enterprise Funds</i>								
<i>For the Year Ended December 31, 20__</i>								
<b>To be completed and retained for audit.</b>								
<b>Non-Operating Receipts (Disbursements)</b>								
Property and Other Local Taxes								
Intergovernmental								
Earnings on Investments (proprietary funds only)								
Sale of Bonds								
Sale of Notes								
Other Debt Proceeds								
Premium and Accrued Interest on Debt								
Sale of Capital Assets								
Miscellaneous Receipts								
Capital Outlay								
Principal Retirement								
Interest and Other Fiscal Charges								
Discount on Debt								
Other Financing Sources								
Other Financing Uses								
<i>Total Non-Operating Receipts (Disbursements)</i>								
<i>Income (Loss) before Capital Contributions, Special Items, Extraordinary Item, Transfers and Advances</i>								
Capital Contributions								
Special Item								
Extraordinary Item								
Transfers In								
Transfers Out								
Advances In								
Advances Out								
<i>Net Change in Fund Cash Balances</i>								
<i>Fund Cash Balances, January 1</i>								
<i>Fund Cash Balances, December 31</i>								

<b>Public Library</b>							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Enterprise Funds</i>							
<i>For the Year Ended December 31, 20__</i>							
<b>To be completed and retained for audit.</b>							
							Total Enterprise
<b>Operating Cash Receipts</b>							
Patron Fines and Fees							
Services Provided to Other Entities							
Contributions, Gifts and Donations							
Earnings on Investments (trust funds only)							
Miscellaneous							
<i>Total Operating Cash Receipts</i>							
<b>Operating Cash Disbursements</b>							
Salaries							
Employee Fringe Benefits							
Purchased and Contracted Services							
Library Materials and Information							
Supplies							
Claims							
Other							
<i>Total Operating Cash Disbursements</i>							
<i>Operating Income (Loss)</i>							

<b>Public Library</b>							
County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Enterprise Funds</i>							
<i>For the Year Ended December 31, 20__</i>							
<b>To be completed and retained for audit.</b>							
							Total Enterprise
<b>Non-Operating Receipts (Disbursements)</b>							
Property and Other Local Taxes							
Intergovernmental							
Earnings on Investments (proprietary funds only)							
Sale of Bonds							
Sale of Notes							
Other Debt Proceeds							
Premium and Accrued Interest on Debt							
Sale of Capital Assets							
Miscellaneous Receipts							
Capital Outlay							
Principal Retirement							
Interest and Other Fiscal Charges							
Discount on Debt							
Other Financing Sources							
Other Financing Uses							
<i>Total Non-Operating Receipts (Disbursements)</i>							
<i>Income (Loss) before Capital Contributions, Special Items, Extraordinary Item, Transfers and Advances</i>							
Capital Contributions							
Special Item							
Extraordinary Item							
Transfers In							
Transfers Out							
Advances In							
Advances Out							
<i>Net Change in Fund Cash Balances</i>							
<i>Fund Cash Balances, January 1</i>							
<i>Fund Cash Balances, December 31</i>							

<b>Public Library</b>							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Internal Service Funds</i>							
<i>For the Year Ended December 31, 20__</i>							
<b>To be completed and retained for audit.</b>							Total Internal Service
<b>Operating Cash Receipts</b>							
Patron Fines and Fees							
Services Provided to Other Entities							
Contributions, Gifts and Donations							
Earnings on Investments (trust funds only)							
Miscellaneous							
<i>Total Operating Cash Receipts</i>							
<b>Operating Cash Disbursements</b>							
Salaries							
Employee Fringe Benefits							
Purchased and Contracted Services							
Library Materials and Information							
Supplies							
Claims							
Other							
<i>Total Operating Cash Disbursements</i>							
<i>Operating Income (Loss)</i>							

<b>Public Library</b>							
County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Internal Service Funds</i>							
<i>For the Year Ended December 31, 20__</i>							
<b>To be completed and retained for audit.</b>							Total Internal Service
<b>Non-Operating Receipts (Disbursements)</b>							
Property and Other Local Taxes							
Intergovernmental							
Earnings on Investments (proprietary funds only)							
Sale of Bonds							
Sale of Notes							
Other Debt Proceeds							
Premium and Accrued Interest on Debt							
Sale of Capital Assets							
Miscellaneous Receipts							
Capital Outlay							
Principal Retirement							
Interest and Other Fiscal Charges							
Discount on Debt							
Other Financing Sources							
Other Financing Uses							
<i>Total Non-Operating Receipts (Disbursements)</i>							
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>							
Capital Contributions							
Special Item							
Extraordinary Item							
Transfers In							
Transfers Out							
Advances In							
Advances Out							
<i>Change in Fund Cash Balances</i>							
<i>Fund Cash Balances, January 1</i>							
<i>Fund Cash Balances, December 31</i>							

<b>Public Library</b>							
_____ County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Agency Funds</i>							
<i>For the Year Ended December 31, 20__</i>							
<b>To be completed and retained for audit.</b>							
							Total Agency
<b>Operating Cash Receipts</b>							
Patron Fines and Fees							
Services Provided to Other Entities							
Contributions, Gifts and Donations							
Earnings on Investments (trust funds only)							
Miscellaneous							
<i>Total Operating Cash Receipts</i>							
<b>Operating Cash Disbursements</b>							
Salaries							
Employee Fringe Benefits							
Purchased and Contracted Services							
Library Materials and Information							
Supplies							
Claims							
Other							
<i>Total Operating Cash Disbursements</i>							
<i>Operating Income (Loss)</i>							

<b>Public Library</b>							
County							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>							
<i>All Agency Funds</i>							
<i>For the Year Ended December 31, 20__</i>							
<b>To be completed and retained for audit.</b>							
							Total Agency
<b>Non-Operating Receipts (Disbursements)</b>							
Property and Other Local Taxes							
Intergovernmental							
Earnings on Investments (proprietary funds only)							
Sale of Bonds							
Sale of Notes							
Other Debt Proceeds							
Premium and Accrued Interest on Debt							
Sale of Capital Assets							
Miscellaneous Receipts							
Capital Outlay							
Principal Retirement							
Interest and Other Fiscal Charges							
Discount on Debt							
Other Financing Sources							
Other Financing Uses							
<i>Total Non-Operating Receipts (Disbursements)</i>							
<i>Income (Loss) before Capital Contributions, Special Items, Extraordinary Item, Transfers and Advances</i>							
Capital Contributions							
Special Item							
Extraordinary Item							
Transfers In							
Transfers Out							
Advances In							
Advances Out							
<i>Net Change in Fund Cash Balances</i>							
<i>Fund Cash Balances, January 1</i>							
<i>Fund Cash Balances, December 31</i>							

<b>Public Library</b>								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Investment Trust Funds</i>								
<i>For the Year Ended December 31, 20__</i>								
<b>To be completed and retained for audit.</b>								Total
								Investment
								Trust
<b>Operating Cash Receipts</b>								
Patron Fines and Fees								
Services Provided to Other Entities								
Contributions, Gifts and Donations								
Earnings on Investments (trust funds only)								
Miscellaneous								
<i>Total Operating Cash Receipts</i>								
<b>Operating Cash Disbursements</b>								
Salaries								
Employee Fringe Benefits								
Purchased and Contracted Services								
Library Materials and Information								
Supplies								
Claims								
Other								
<i>Total Operating Cash Disbursements</i>								
<i>Operating Income (Loss)</i>								

<b>Public Library</b>								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Investment Trust Funds</i>								
<i>For the Year Ended December 31, 20__</i>								
<b>To be completed and retained for audit.</b>								Total Investment Trust
<b>Non-Operating Receipts (Disbursements)</b>								
Property and Other Local Taxes								
Intergovernmental								
Earnings on Investments (proprietary funds only)								
Sale of Bonds								
Sale of Notes								
Other Debt Proceeds								
Premium and Accrued Interest on Debt								
Sale of Capital Assets								
Miscellaneous Receipts								
Capital Outlay								
Principal Retirement								
Interest and Other Fiscal Charges								
Discount on Debt								
Other Financing Sources								
Other Financing Uses								
<i>Total Non-Operating Receipts (Disbursements)</i>								
<i>Income (Loss) before Capital Contributions, Special Items, Extraordinary Item, Transfers and Advances</i>								
Capital Contributions								
Special Item								
Extraordinary Item								
Transfers In								
Transfers Out								
Advances In								
Advances Out								
<i>Net Change in Fund Cash Balances</i>								
<i>Fund Cash Balances, January 1</i>								
<i>Fund Cash Balances, December 31</i>								

<b>Public Library</b>								
_____ County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Private Purpose Trust Funds</i>								
<i>For the Year Ended December 31, 20__</i>								
<b>To be completed and retained for audit.</b>								Total
								Private Purpose
								Trust
<b>Operating Cash Receipts</b>								
Patron Fines and Fees								
Services Provided to Other Entities								
Contributions, Gifts and Donations								
Earnings on Investments (trust funds only)								
Miscellaneous								
<i>Total Operating Cash Receipts</i>								
<b>Operating Cash Disbursements</b>								
Salaries								
Employee Fringe Benefits								
Purchased and Contracted Services								
Library Materials and Information								
Supplies								
Claims								
Other								
<i>Total Operating Cash Disbursements</i>								
<i>Operating Income (Loss)</i>								

<b>Public Library</b>								
County								
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)</i>								
<i>All Private Purpose Trust Funds</i>								
<i>For the Year Ended December 31, 20__</i>								
<b>To be completed and retained for audit.</b>								Total Private Purpose Trust
<b>Non-Operating Receipts (Disbursements)</b>								
Property and Other Local Taxes								
Intergovernmental								
Earnings on Investments (proprietary funds only)								
Sale of Bonds								
Sale of Notes								
Other Debt Proceeds								
Premium and Accrued Interest on Debt								
Sale of Capital Assets								
Miscellaneous Receipts								
Capital Outlay								
Principal Retirement								
Interest and Other Fiscal Charges								
Discount on Debt								
Other Financing Sources								
Other Financing Uses								
<i>Total Non-Operating Receipts (Disbursements)</i>								
<i>Income (Loss) before Capital Contributions, Special Items, Extraordinary Item, Transfers and Advances</i>								
Capital Contributions								
Special Item								
Extraordinary Item								
Transfers In								
Transfers Out								
Advances In								
Advances Out								
<i>Net Change in Fund Cash Balances</i>								
<i>Fund Cash Balances, January 1</i>								
<i>Fund Cash Balances, December 31</i>								



<b>Public Library</b>			
_____ County			
<i>Comparison of Budgeted and Actual Receipts - All Budgeted Funds</i>			
<i>For the Year Ended December 31, 20__</i>			
<b>To be completed and retained for audit.</b>	Estimated Receipts/ Amended Certificate of Estimated Resources	Actual Receipts	Variance Favorable (Unfavorable)
<b><i>Debt Service Funds</i></b>			
<i>Total Debt Service Funds</i>			
<b><i>Capital Projects Funds</i></b>			
<i>Total Capital Projects Funds</i>			
<b><i>Permanent Funds</i></b>			
<i>Total Permanent Funds</i>			



<b>Public Library</b>			
_____ County			
<i>Comparison of Budgeted and Actual Receipts - All Budgeted Funds</i>			
<i>For the Year Ended December 31, 20__</i>			
<b>To be completed and retained for audit.</b>	Estimated Receipts/ Amended Certificate of Estimated Resources	Actual Receipts	Variance Favorable (Unfavorable)
<b>Agency Funds</b>			
<i>Total Agency Funds</i>			
<b>Investment Trust Funds</b>			
<i>Total Investment Trust Funds</i>			
<b>Private Purpose Trust Funds</b>			
<i>Total Private Purpose Trust Funds</i>			
<i>Total--All Funds</i>			



<b>Public Library</b>							
County							
<i>Comparison of Cash Disbursements and Encumbrances with Expenditure Authority - All Budgeted Funds</i>							
<i>For the Year Ended December 31, 20__</i>							
<b>To be completed and retained for audit.</b>							
	Encumbrances of Preceding 12/31/20XX	Appropriations For Year Ended 12/31/20CY	Total	Disbursements For Year Ended 12/31/20CY	Encumbrances as of 12/31/20CY	Total	Variance Favorable (Unfavorable)
<i>Capital Projects Funds</i>							
<i>Total Capital Projects Funds</i>							
<i>Permanent Funds</i>							
<i>Total Permanent Funds</i>							
<b>Proprietary and Fiduciary Funds</b>							
<i>Enterprise Funds</i>							
<i>Total Enterprise Funds</i>							

<b>Public Library</b>							
County							
<i>Comparison of Cash Disbursements and Encumbrances with Expenditure Authority - All Budgeted Funds</i>							
<i>For the Year Ended December 31, 20__</i>							
<b>To be completed and retained for audit.</b>							
	Encumbrances of Preceding 12/31/20XX	Appropriations For Year Ended 12/31/20CY	Total	Disbursements For Year Ended 12/31/20CY	Encumbrances as of 12/31/20CY	Total	Variance Favorable (Unfavorable)
<b>Internal Service Funds</b>							
<i>Total Internal Service</i>							
<b>Agency Funds</b>							
<i>Total Agency Funds</i>							
<b>Investment Trust Funds</b>							
<i>Total Investment Trust Funds</i>							
<b>Private Purpose Trust Funds</b>							
<i>Total Private Purpose Trust Funds</i>							
<i>Total--All Funds</i>							

<b>Public Library</b>			
_____ County			<b>To be completed and retained for audit.</b>
Cash Reconciliation			
December 31, 20__			
<hr/>			
<b>Depository Balances*</b>		<b>Governmental Funds</b>	
		General Fund	
		Special Revenue	
		Debt Service Funds	
		Capital Projects Funds	
		Permanent Funds	
		<i>Total Governmental Funds</i>	
<i>Total Depository Balances</i>		<b>Proprietary Funds</b>	
		Enterprise Funds	
<b>Investments</b>		Internal Service Funds	
Treasury Bonds and Notes			
Certificates of Deposit		<i>Total Proprietary Funds</i>	
STAR Ohio			
		<b>Fiduciary Funds</b>	
		Agency	
		Investment Trust	
		Private Purpose Trust	
<i>Total Investments</i>			
		<i>Total Fiduciary Funds</i>	
<b>Cash on Hand</b>			
Cash on Hand			
Cash in Transit to Depository			
<i>Total Cash on Hand</i>			
Total Treasury Balance			
Less Outstanding Checks			
Grand Total**		Total All Funds**	
*List all depository balances.		** Must equal	
Do not include payroll or bond and coupon depository clearance accounts.			
Show names of depositories.			

<b>Public Library</b>					
_____ County					<b>To be completed and retained for audit.</b>
<i>Cash Reconciliation - Summary of Fund Cash Balances</i>					
<i>December 31, 20__</i>					
<b>Governmental Funds</b>		<b>Capital Projects Funds</b>		<b>Internal Service Funds</b>	
<i>General Fund</i>					
<i>Special Revenue Funds</i>					
				<i>Total Internal Service</i>	
		<i>Total Capital Projects Funds</i>			
		<i>Permanent Funds</i>		<b>Agency Funds</b>	
				<i>Total Agency Funds</i>	
		<i>Total Permanent Funds</i>			
		<i>Total Governmental Funds</i>		<b>Investment Trust Funds</b>	
		<b>Proprietary and Fiduciary Funds</b>			
				<i>Total Investment Trust Funds</i>	
		<i>Enterprise Funds</i>			
				<b>Private Purpose Trust Funds</b>	
<i>Total Special Revenue Funds</i>					
<b>Debt Service Funds</b>				<i>Total Private Purpose Trust Funds</i>	
				<i>Total Proprietary and Fiduciary Funds</i>	
				<i>Total Governmental Funds</i>	
<i>Total Debt Service Funds</i>		<i>Total Enterprise Funds</i>		<b>Total--All Funds</b>	

