

## Public Libraries

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

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#### **Foreword**

These instructions are provided for the regulatory cash basis annual financial report for your entity's financial activity. The regulatory cash basis of accounting is defined in Auditor of State (AOS) Bulletin 2015-007. These shells have not been modified to conform to the display requirements of generally accepted accounting principles (GAAP). Excel files are available on the Auditor of State's web site at:

<https://ohioauditor.gov/references/shells/regulatory.html>

Please refer to Auditor of State (AOS) Bulletin 2015-007 for guidance related to required annual financial statement filings by public offices and other entities:

[https://ohioauditor.gov/publications/bulletins/2015/AOS\\_Bulletin\\_2015-007.pdf](https://ohioauditor.gov/publications/bulletins/2015/AOS_Bulletin_2015-007.pdf)

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. Per AOS Bulletin 2015-007, Libraries are to file utilizing the Auditor of State's Hinkle Annual Financial Data Reporting System (Hinkle System). 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. The District is required to upload a PDF file of the full financial statement package, including notes to the financial statements. There is specific filing information available in the Frequently Asked Questions in the Quick Guide available on the AOS website at:

<http://www.ohioauditor.gov/financialreporting/default.html>

Once the financial report is submitted through the Hinkle Annual Financial Data Reporting System, it is the report that will be audited per AOS bulletin 2015-007.

If it is your desire to prepare the GASB look-alike (OCBOA) financial statements that conform to the GAAP display requirements, the Excel files for the financial statements and sample notes to the financial statements are available on the Auditor of State's web site at:

<https://ohioauditor.gov/references/shells/gasb34ocboa.html>

Submission of the statements and notes to the financial statements that conform to the GAAP display requirements will satisfy your government's annual filing requirement.

Section 117.38, Revised Code 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 Regulatory 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.

# Public Libraries

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

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### **General Instructions**

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

**Financial Statements** The report is composed 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
- Private Purpose Trust Funds
- Investment Trust Funds
- External Investment Pool Custodial Funds
- Other Custodial Funds

If the Library has activity to be reported as Pension and Other Employee Benefit Trust Funds see the Generic Shells at the following link: <https://ohioauditor.gov/references/shells/regulatory.html>

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

Note: Since the General Fund is the only fund which general health districts 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. Three separate statements are included in the annual report. The first is designed to contain information on all the governmental funds, the second is designed to contain information required for all proprietary funds, and the third is designed to contain information required for fiduciary funds. The separate statements are necessary to conform to the regulatory basis 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 general health district. Identify the number of funds which exist within each fund group.

Assemble a sufficient supply of the combining statements.

## Public Libraries

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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 Combined Statement for Proprietary Funds will be used to summarize information for the enterprise and internal service fund types.

The Combined Statement for Fiduciary Funds will be used to summarize information for the private purpose trust, investment trust, external investment pool, and other custodial fund types.

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

1. ***To be Submitted.*** General health districts are to file their annual financial report utilizing the Auditor of State's Hinkle System. The statements/schedules which may include information to be entered into the Hinkle System are captioned "To be submitted." Once the information has been filed via the Hinkle System, these statements/schedules are to be retained by the fiscal officer.
2. ***Completed and Retained.*** These statements/schedules are to be completed and retained by the fiscal officer for audit purposes. They do not typically contain information to be submitted via the Hinkle System.
3. ***Demographic Data.*** The information on this blue highlighted tab is to be completed and will be information requested to be keyed into the Hinkle System upon filing.

### **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.

## Public Libraries

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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 2015-007 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 and Word Files**

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

<https://ohioauditor.gov/references/shells/regulatory.html>

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, including the demographic data. Within each notebook are various tabs all of which are to be completed. The red tabs identify the "To be Submitted" statements/schedules that will need to be included in the PDF document required to be uploaded into the Hinkle System. The blue tab identifies the "Demographic" data that will be required to be keyed into the Hinkle System upon submission.

The notes to the financial statements are required to be completed and combined with the "to be submitted" financial statements into a single PDF document that is required to be uploaded into the Hinkle System.

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 and creating the PDF of the financial statements and notes to be filed is the responsibility of the fiscal officer.

If you do not wish to use the excel files, the PDF link will open a version that can be printed off and completed by hand.

#### **PDF File for Submission**

Create a PDF file from the shells that are located on the links provided above. The PDF file will be uploaded into the Hinkle System and should include:

1. All pages from the excel workbook labeled "To be Submitted" (once completed):
  - a. Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis), All Governmental Fund Types
  - b. Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis), All Proprietary Fund Types
  - c. Combined Statement of Additions, Deductions and Changes in Fund Balances (Regulatory Cash Basis), All Fiduciary Fund Types
2. Notes to the basic financial statements (once completed)

A quick guide related to the creation and merging of electronic files may be viewed at:

<http://www.ohioauditor.gov/financialreporting/Quickguide%20for%20Document%20PDF%20and%20Merge.pdf>

XYZ Public Library	General	Special Revenue	Debt Service	Capital Projects	Permanent	Combined Total
XYZ County						
Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)						
All Governmental Fund Types						
For the Year Ended December 31, 20CY						
<b>To be submitted.</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						
Intergovernmental						
Capital Outlay						
Debt Service:						
Principal Retirement						
Payment of Capital Appreciation Bond Accretion						
Payment to Refunded Debt Escrow Agent						
Interest and Fiscal Charges						
<i>Total Cash Disbursements</i>						
<i>Excess of Receipts Over (Under) Disbursements</i>						

XYZ Public Library XYZ County	General	Special Revenue	Debt Service	Capital Projects	Permanent	Combined Total
<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>						
<i>All Governmental Fund Types</i>						
<i>For the Year Ended December 31, 20CY</i>						
<b>To be submitted.</b>						
<b>Other Financing Receipts (Disbursements)</b>						
Sale of Bonds						
Sale of Refunding Debt						
Sale of Notes						
Other Debt Proceeds						
Premium and Accrued Interest on Debt						
Discount on Debt						
Payment to Refunded Debt Escrow Agent						
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>						
<i>Fund Cash Balances, December 31</i>						
<i>See accompanying notes to the basic financial statements</i>						

<b>XYZ Public Library</b>					
XYZ County					
<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>					
<i>All Proprietary Fund Types</i>					
<i>For the Year Ended December 31, 20CY</i>					
<b>To be submitted.</b>					
	Proprietary Fund Types				
	Enterprise			Internal Service	Combined Total
<b>Operating Cash Receipts</b>					
Patron Fines and Fees					
Services Provided to Other Entities					
Contributions, Gifts and Donations					
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>					

XYZ Public Library XYZ County	Proprietary Fund Types		Combined Total
	Enterprise	Internal Service	
<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis) All Proprietary Fund Types For the Year Ended December 31, 20CY</i>			
<b>To be submitted.</b>			
<b>Non-Operating Receipts (Disbursements)</b>			
Property and Other Local Taxes			
Intergovernmental Receipts			
Earnings on Investments (proprietary funds only)			
Sale of Bonds			
Sale of Refunding Debt			
Sale of Notes			
Other Debt Proceeds			
Premium and Accrued Interest on Debt			
Sale of Capital Assets			
Miscellaneous Receipts			
Intergovernmental Disbursements			
Capital Outlay			
Principal Retirement			
Payment of Capital Appreciation Bond Accretion			
Interest and Other Fiscal Charges			
Discount on Debt			
Payment to Refunded Debt Escrow Agent			
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>			



XYZ Public Library XYZ County <i>Combined Statement of Additions, Deductions and Changes in Fund Balances (Regulatory Cash Basis) All Fiduciary Fund Types For the Year Ended December 31, 20CY</i>	Fiduciary Fund Types				Other Custodial	Combined Total
	Private Purpose Trust	Investment Trust	External Investment Pool	Custodial		
<b>To be submitted.</b>						
<b>Additions</b>						
Property and Other Local Taxes Collected for Distribution						
Charges for Services						
Fines for Distribution						
Earnings on Investments (trust funds only)						
Gifts and Donations (trust funds only)						
Intergovernmental						
Deposits Received						
Amounts Held for Employees						
Amounts Received as Fiscal Agent						
Other Amounts Collected for Distribution						
<i>Total Additions</i>						
<b>Deductions</b>						
Distributions as Fiscal Agent						
Distributions to Other Governments						
Distributions to Other Funds (Primary Gov't)						
Distributions of Deposits						
Distributions on Behalf of Employees						
Other Distributions						
<i>Total Deductions</i>						
<i>Net Change in Fund Balances</i>						
<i>Fund Cash Balances, January 1</i>						
<i>Fund Cash Balances, December 31</i>						
<i>See accompanying notes to the basic financial statements</i>						



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





<b>XYZ Public Library</b>									
<i>XYZ County</i>									
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory 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									
Intergovernmental									
Capital Outlay									
Debt Service:									
Principal Retirement									
Payment of Capital Appreciation Bond Accretion									
Payment to Refunded Debt Escrow Agent									
Interest and Fiscal Charges									
<i>Total Cash Disbursements</i>									
<i>Excess of Receipts Over (Under) Disbursements</i>									

XYZ Public Library XYZ County											Total Debt Service
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis) All Debt Service 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 Refunding Debt											
Sale of Notes											
Other Debt Proceeds											
Premium and Accrued Interest on Debt											
Discount on Debt											
Payment to Refunded Debt Escrow Agent											
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>											
<i>Fund Cash Balances, December 31</i>											

<b>XYZ Public Library</b>									
XYZ County									
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory 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									
Intergovernmental									
Capital Outlay									
Debt Service:									
Principal Retirement									
Payment of Capital Appreciation Bond Accretion									
Payment to Refunded Debt Escrow Agent									
Interest and Fiscal Charges									
<i>Total Cash Disbursements</i>									
<i>Excess of Receipts Over (Under) Disbursements</i>									





XYZ Public Library																				Total Capital Projects
<i>XYZ County</i>																				
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory 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																				
Intergovernmental																				
Capital Outlay																				
Debt Service:																				
Principal Retirement																				
Payment of Capital Appreciation Bond Accretion																				
Payment to Refunded Debt Escrow Agent																				
Interest and Fiscal Charges																				
<i>Total Cash Disbursements</i>																				
<i>Excess of Receipts Over (Under) Disbursements</i>																				





<b>XYZ Public Library</b>																							
<i>XYZ County</i>																							
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis) All Permanent Funds For the Year Ended December 31, 20CY</i>																							
<b>To be completed and retained for audit.</b>																							
<b>Other Financing Receipts (Disbursements)</b>																							Total
Sale of Bonds																							Permanent
Sale of Refunding Debt																							
Sale of Notes																							
Other Debt Proceeds																							
Premium and Accrued Interest on Debt																							
Discount on Debt																							
Payment to Refunded Debt Escrow Agent																							
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>																							
<i>Fund Cash Balances, December 31</i>																							

<b>XYZ Public Library</b>																			
<i>XYZ County</i>																			
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>																			
<i>All Enterprise Funds</i>																			
<i>For the Year Ended December 31, 20CY</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																			
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>																			

Table with 14 columns and multiple rows. The first row contains the header text: 'XYZ Public Library', 'XYZ County', 'Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)', 'All Enterprise Funds', and 'For the Year Ended December 31, 20CY'. Subsequent rows include various financial categories such as 'Non-Operating Receipts (Disbursements)', 'Property and Other Local Taxes', 'Intergovernmental Receipts', 'Earnings on Investments (proprietary funds only)', 'Sale of Bonds', 'Sale of Refunding Debt', 'Sale of Notes', 'Other Debt Proceeds', 'Premium and Accrued Interest on Debt', 'Sale of Capital Assets', 'Miscellaneous Receipts', 'Intergovernmental Disbursements', 'Capital Outlay', 'Principal Retirement', 'Payment of Capital Appreciation Bond Accretion', 'Interest and Other Fiscal Charges', 'Discount on Debt', 'Payment to Refunded Debt Escrow Agent', 'Other Financing Sources', 'Other Financing Uses', 'Total Non-Operating Receipts (Disbursements)', 'Income (Loss) before Capital Contributions, Special Items, Extraordinary Item, Transfers and Advances', 'Capital Contributions', 'Special Item', 'Extraordinary Item', 'Transfers In', 'Transfers Out', 'Advances In', 'Advances Out', 'Net Change in Fund Cash Balances', 'Fund Cash Balances, January 1', and 'Fund Cash Balances, December 31'. The text 'To be completed and retained for audit.' is written in red in the first row of the table body.

XYZ Public Library																					
<i>XYZ County</i>																					
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>																					
<i>All Enterprise Funds</i>																					
<i>For the Year Ended December 31, 20CY</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																					
Miscellaneous																					
<b>Total Operating Cash Receipts</b>																					
<b>Operating Cash Disbursements</b>																					
Salaries																					
Employee Fringe Benefits																					
Purchased and Contracted Services																					
Library Materials and Information																					
Supplies																					
Claims																					
Other																					
<b>Total Operating Cash Disbursements</b>																					
<b>Operating Income (Loss)</b>																					





<b>XYZ Public Library</b>																			
<i>XYZ County</i>																			
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>																			
<i>All Internal Service Funds</i>																			
<i>For the Year Ended December 31, 20CY</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																			
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>																			

XYZ Public Library									
XYZ County									
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)									
All Internal Service Funds									
For the Year Ended December 31, 20CY									
									Total Internal Service
<b>To be completed and retained for audit.</b>									
<b>Non-Operating Receipts (Disbursements)</b>									
Property and Other Local Taxes									
Intergovernmental Receipts									
Earnings on Investments (proprietary funds only)									
Sale of Bonds									
Sale of Refunding Debt									
Sale of Notes									
Other Debt Proceeds									
Premium and Accrued Interest on Debt									
Sale of Capital Assets									
Miscellaneous Receipts									
Intergovernmental Disbursements									
Capital Outlay									
Principal Retirement									
Payment of Capital Appreciation Bond Accretion									
Interest and Other Fiscal Charges									
Discount on Debt									
Payment to Refunded Debt Escrow Agent									
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>XYZ Public Library</b>											
XYZ County											
Combining Statement of Additions, Deductions and Changes in Fund Balances (Regulatory Cash Basis)											
All Investment Trust Funds											
For the Year Ended December 31, 20CY											
<b>To be completed and retained for audit.</b>											
											Total Investment Trust
<b>Additions</b>											
Property and Other Local Taxes Collected for Distribution											
Charges for Services											
Fines for Distribution											
Earnings on Investments (trust funds only)											
Gifts and Donations (trust funds only)											
Intergovernmental											
Deposits Received											
Amounts Held for Employees											
Amounts Received as Fiscal Agent											
Other Amounts Collected for Distribution											
<i>Total Additions</i>											
<b>Deductions</b>											
Distributions as Fiscal Agent											
Distributions to Other Governments											
Distributions to Other Funds (Primary Gov't)											
Distributions of Deposits											
Distributions on Behalf of Employees											
Other Distributions											
<i>Total Deductions</i>											
<i>Net Change in Fund Cash Balances</i>											
<i>Fund Cash Balances, January 1</i>											
<i>Fund Cash Balances, December 31</i>											



XYZ Public Library											
XYZ County											
Combining Statement of Additions, Deductions and Changes in Fund Balances (Regulatory Cash Basis)											
All Other Custodial Funds											
For the Year Ended December 31, 20CY											
<b>To be completed and retained for audit.</b>											
											Total
											Other Custodial
<b>Additions</b>											
Property and Other Local Taxes Collected for Distribution											
Charges for Services											
Fines for Distribution											
Intergovernmental											
Deposits Received											
Amounts Held for Employees											
Amounts Received as Fiscal Agent											
Other Amounts Collected for Distribution											
<i>Total Additions</i>											
<b>Deductions</b>											
Distributions as Fiscal Agent											
Distributions to Other Governments											
Distributions to Other Funds (Primary Gov't)											
Distributions of Deposits											
Distributions on Behalf of Employees											
Other Distributions											
<i>Total Deductions</i>											
<i>Net Change in Fund Cash Balances</i>											
<i>Fund Cash Balances, January 1</i>											
<i>Fund Cash Balances, December 31</i>											

Public Library				
County				
Comparison of Budgeted and Actual Receipts - All Budgeted Funds (Regulatory Cash Basis)				
For the Year Ended December 31, 20__				
	Estimated Receipts/ Amended Certificate of Estimated Resources	Actual Receipts	Variance Favorable (Unfavorable)	
<b>To be completed and retained for audit.</b>				
<b>Governmental Funds</b>				
<i>General Fund</i>				
<i>Special Revenue Funds</i>				
<i>Total Special Revenue Funds</i>				







<b>Public Library</b>			
County			
<i>Comparison of Budgeted and Actual Receipts - All Budgeted Funds (Regulatory Cash Basis)</i>			
<i>For the Year Ended December 31, 20</i>			
	Estimated Receipts/ Amended Certificate of Estimated Resources	Actual Receipts	Variance Favorable (Unfavorable)
<b>To be completed and retained for audit.</b>			
<i>Investment Trust Funds</i>			
<i>Total Investment Trust Funds</i>			
<i>External Investment Pool Custodial Funds</i>			
<i>Total External Investment Pool Custodial Funds</i>			
<i>Other Custodial</i>			
<i>Total Other Custodial Funds</i>			
<i>Total--All Funds</i>			

Public Library																			
County																			
Comparison of Cash Disbursements and Encumbrances with Expenditure Authority - All Budgeted Funds (Regulatory Cash Basis)																			
For the Year Ended December 31, 20																			
<b>To be completed and retained for audit.</b>																			
	Encumbrances of Preceding 12/31/20	Appropriations For Year Ended 12/31/20	Disbursements For Year Ended 12/31/20	Encumbrances as of 12/31/20	Total	Total	Total	Total	Total	Variance Favorable (Unfavorable)									
<b>Governmental Funds</b>																			
<b>General Fund</b>					\$0	\$0			\$0										
<b>Special Revenue Funds</b>																			
					0	0			0	0									
					0	0			0	0									
					0	0			0	0									
					0	0			0	0									
					0	0			0	0									
					0	0			0	0									
					0	0			0	0									
					0	0			0	0									
					0	0			0	0									
					0	0			0	0									
					0	0			0	0									
					0	0			0	0									
					0	0			0	0									
					0	0			0	0									
<b>Total Special Revenue Funds</b>		0	0		0	0		0	0	0									
<b>Debt Service Funds</b>																			
<b>Total Debt Service Funds</b>		0	0		0	0		0	0	0									

<b>Public Library</b>															
County															
<i>Comparison of Cash Disbursements and Encumbrances with Expenditure Authority - All Budgeted Funds (Regulatory Cash Basis)</i>															
<i>For the Year Ended December 31, 20</i>															
<b>To be completed and retained for audit.</b>															
	Encumbrances of Preceding 12/31/20	Appropriations For Year Ended 12/31/20	Disbursements For Year Ended 12/31/20	Encumbrances as of 12/31/20	Total	Total	Variance Favorable (Unfavorable)								
<b>Capital Projects Funds</b>															
					0	0	0		0						
					0	0	0		0						
					0	0	0		0						
					0	0	0		0						
					0	0	0		0						
					0	0	0		0						
<b>Total Capital Projects Funds</b>	0	0	0	0	0	0	0		0						
<b>Permanent Funds</b>															
					0	0	0		0						
					0	0	0		0						
					0	0	0		0						
					0	0	0		0						
<b>Total Permanent Funds</b>	0	0	0	0	0	0	0		0						
<b>Proprietary Funds</b>															
<b>Enterprise Funds</b>															
					0	0	0		0						
					0	0	0		0						
					0	0	0		0						
					0	0	0		0						
					0	0	0		0						
					0	0	0		0						
					0	0	0		0						
<b>Total Enterprise Funds</b>	0	0	0	0	0	0	0		0						

<b>Public Library</b>																		
County																		
Comparison of Cash Disbursements and Encumbrances with Expenditure Authority - All Budgeted Funds (Regulatory Cash Basis)																		
For the Year Ended December 31, 20																		
<b>To be completed and retained for audit.</b>																		
	Encumbrances of Preceding 12/31/20	Appropriations For Year Ended 12/31/20	Disbursements For Year Ended 12/31/20	Encumbrances as of 12/31/20	Total	Total	Total	Total	Variance Favorable (Unfavorable)									
<b>Internal Service Funds</b>																		
					0	0	0	0	0									
					0	0	0	0	0									
					0	0	0	0	0									
					0	0	0	0	0									
					0	0	0	0	0									
					0	0	0	0	0									
<b>Total Internal Service</b>																		
	0	0	0	0	0	0	0	0	0									
<b>Fiduciary Funds</b>																		
<b>Private Purpose Trust Funds</b>																		
					0	0	0	0	0									
					0	0	0	0	0									
					0	0	0	0	0									
					0	0	0	0	0									
					0	0	0	0	0									
<b>Total Private Purpose Trust Funds</b>																		
	0	0	0	0	0	0	0	0	0									
<b>Investment Trust Funds</b>																		
					0	0	0	0	0									
					0	0	0	0	0									
					0	0	0	0	0									
					0	0	0	0	0									
<b>Total Investment Trust Funds</b>																		
	0	0	0	0	0	0	0	0	0									
<b>External Investment Pool Custodial Funds</b>																		
					0	0	0	0	0									
					0	0	0	0	0									
					0	0	0	0	0									
					0	0	0	0	0									
<b>Total External Investment Pool Custodial Funds</b>																		
	0	0	0	0	0	0	0	0	0									



Public Library		To be completed and retained for audit.
County		
<i>Cash Reconciliation (Regulatory Cash Basis)</i>		
<i>For the Year Ended December 31, 20</i>		
<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	
	Internal Service Funds	
	<i>Total Proprietary Funds</i>	
	<b>Fiduciary Funds</b>	
	Private Purpose Trust Funds	
	Investment Trust Funds	
	External Investment Pool Custodial Funds	
	Other Custodial Funds	
	<i>Total Fiduciary Funds</i>	
<i>Total Investments</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>		<b>To be completed and retained for audit.</b>
County		
<i>Cash Reconciliation - Cash and Other Assets not Recorded Elsewhere (Regulatory Cash Basis)</i>		
<i>For the Year Ended December 31, 20__</i>		
<b>Instructions</b>	<b>Institution Name and Account Description</b>	<b>Amount</b>
This page is provided for listing all "cash" or other "assets" not recorded on the books of your government.		
Some examples of cash not recorded on the books of an entity are:		
<b><u>Amounts that are held in accounts other than checking accounts (generally bank/account balance reported):</u></b>		
* money held by a third-party administrator providing claims servicing for a self-insurance program		
* money held in a segregated account by other governmental officials		
* money held by a trustee to satisfy the covenants of a bond indenture		
<b><u>Amounts that are generally held in checking accounts (reconciled balance reported - from "segregated acct rec" tab):</u></b>		
* money in a payroll clearing account		
* money held in escrow during construction (retainage acct)		
* money with a financial institution for servicing debt (bond & coupon acct)		







<b>Public Library</b>									
County									
<b>Demographic Data</b>									
<i>Demographic Data (Regulatory Cash Basis)</i>		<i>INFORMATION TO BE KEYED INTO HINKLE SYSTEM</i>							
<i>For the Year Ended December 31, 20</i>									
Estimated Number of Patrons									
Yearly Circulation									
<b>Property Tax Levies - Full Tax Rate Per \$1,000 of Assessed Valuation (Not Effective Rate)</b>									
Inside Millage									
Outside (Voted) Millage									
Total Tax Rate									
Total Assessed Property Tax Valuation (If Applicable)									
Unrestricted General Fund Carryover Cash Balance at Year End (1)									
(1) (a.k.a. Fund Balance at Year End for the General Fund as Reported on the Statement of Revenues, Expenditures and Changes									
in Fund Balance – Budget (Non-GAAP Basis) and Actual or General Fund Cash Balance at Year End Less Any Outstanding Encumbrances)									