BAKER COUNTY LIBRARY DISTRICT STATEMENT OF NET POSTION JUNE 30, 2016

Total Government	STATEMENT OF		311014				Difference	
ASSETS Current Activities: Cash and investments \$ 386,956 \$ 395,992 \$ (9,036) Property tax receivable \$ 25,213 \$ 4,359 \$ (20,55) Accounts receivable \$ 25,213 \$ 4,359 \$ (20,55) Expense relimbursement receivable \$ 4,505 \$ 19,454 \$ (14,949) Payroll advances \$ 33,529 \$ 27,496 \$ 6,033 \$ (50,00) Prepald expenses \$ 33,529 \$ 27,496 \$ 6,033 \$ (50,00) Prepald expenses \$ 33,529 \$ 27,496 \$ 6,033 \$ (50,00) Prepald expenses \$ 33,529 \$ 27,496 \$ 6,033 \$ (50,00) Prepald expenses \$ 33,529 \$ 27,496 \$ 6,033 \$ (50,00) Prepald expenses \$ 33,529 \$ 27,496 \$ 6,033 \$ (50,00) Prepald expenses \$ 33,529 \$ 27,496 \$ 6,033 \$ (50,00) Prepald expenses \$ 1,567,371 \$ 1,621,114 \$ (53,743) \$ (129,225) Capital Assets (net of accumulated depreciation): Land \$ 42,800 \$ 42,800 \$ 42,800 \$ 3,061 \$ (9,00) Prepald expenses \$ 1,567,371 \$ 1,621,114 \$ (53,743) \$ (138,162) Expension asset \$ 28,001 \$ 24,940 \$ 3,061 \$ (9,00) Prepald expenses \$ 1,569,499 \$ 1,715,238 \$ (55,739) \$ (138,162) Deferred Outflows of Resources Related to Pensions \$ 91,663 \$ 46,457 \$ 45,206 \$ (50,00) Total asset and deferred outflows \$ 2,287,751 \$ 2,425,913 \$ (138,162) EXAMPLE EXPENSION \$ 14,177 \$ 13,571 \$ (606) \$ (606) \$ (60,00) Wages and payroll taxes payable \$ 67,854 \$ 67,616 \$ (238) \$ (50,00) Compensated absences payable \$ 67,854 \$ 67,616 \$ (238) \$ (50,00) Due to Sage Fund \$ 16,976 \$ (16,976) Note payable - current \$ 1,680 \$ 1,225 \$ (455) \$ (156,976) Note payable - current \$ 14,489 \$ 166,721 \$ (238) \$ (156,976) Note payable - current \$ 19,537 \$ 21,646 \$ 2,109 \$ (10,622) \$ (10	<u>30NE 30</u>	JUNE 30, 2016 Total Governmental Activities						
ASSETS Carrent Activities: Cash and investments \$ 386,956 \$ 395,992 \$ (9,036) Property tax receivable 85,936 87,192 (1,256) Accounts receivable 25,213 4,359 20,854 Expense reimbursement receivable 4,505 19,454 (14,949) Payroll advances 450 500 (50) Prepaid expenses 33,529 27,496 6,033 Total current assets 536,889 534,993 1,596 Net pension asset 1,567,371 1,621,114 (53,743) Eurinture, fixtures and equipment 28,001 24,940 3,061 Vehicles 22,237 26,384 (5,057) Total capital assets 1,659,499 1,715,238 (55,739) Deferred Outflows of Resources Related to Pensions 91,663 46,457 45,206 Total asset and deferred outflows 2,287,751 2,425,913 (138,162) LIABILITIES Current Liabilities: Account payable 67,854 67,616 (238) Compensated absences payable 61,174 67,333 6,159 Due to Sage Fund - 16,976 16,976 Note payable - current 1,680 1,225 (455) Due to Sage Fund Note payable - current 1,690 1,225 (455) Note payable - current 1,690 1,225 (455) Total capital inbilities 144,885 166,721 21,386 Net pension liability 342,879 - (342,879) Note payable - noncurrent 1,9537 21,646 2,193 Deferred Inflows of Resources Related to Pensions 91,549 253,861 162,312 Total liabilities and deferred inflows 598,850 442,228 (156,522) NET POSITION Net investment in capital assets 1,659,499 1,715,238 (55,739) Restricted 25,757 158,577 (132,820)								
Cash and investments \$ 386,956 \$ 395,992 \$ (9,036) Property tax receivable 85,936 87,192 (1,256) Accounts receivable 25,213 4,359 20,854 Expense reimbursement receivable 4,505 19,454 (14,949) Payroll advances 450 500 (50) Payroll advances 33,529 27,496 6,033 Total current assets 536,589 534,993 1,596 Net pension asset - 129,225 (129,225) Capital Assets (net of accumulated depreciation): 1,567,371 1,621,114 (53,743) Land 42,800 42,800 42,800 3,061 Vehicles 21,327 26,384 (5,057) Total capital assets 1,559,499 1,715,238 (55,739) Deferred Outflows of Resources Related to Pensions 91,663 46,457 45,206 Total asset and deferred outflows 2,287,751 2,425,913 (138,162) Current Liabilities 141,177 13,571 (606)	ASSETS				-	-		
Property tax receivable	Current Activities:							
Accounts receivable 25,213 4,359 20,854 Expense reimbursement receivable 4,505 19,454 (14,949) Payroll advances 450 500 (50) Prepald expenses 33,529 27,496 6,033 Total current assets 536,589 534,993 1,596 Net pension asset - 129,225 (129,225) Capital Assets (net of accumulated depreciation): - 129,225 (129,225) Capital Assets (net of accumulated depreciation): - 8,000 42,800 42,800 42,800 3,061 Buildings and improvements 1,567,371 1,621,114 (53,743) 3,061 Vehicles 21,327 26,384 (5,057) 1,659,499 1,715,238 (55,739) Total capital assets 1,659,499 1,715,238 (55,739) 45,206 LIABILITIES Current Liabilities: Account payable 14,177 13,571 (606) Wages and payroll taxes payable 67,854 67,6	Cash and investments	\$	386,956	\$	395,992	\$	(9,036)	
Accounts receivable 25,213 4,359 20,854 Expense relimbursement receivable 4,505 19,454 (14,949) Payroll advances 450 500 (50) Prepaid expenses 33,529 27,496 6,033 Total current assets 536,589 534,993 1,596 Net pension asset - 129,225 (129,225) Capital Assets (net of accumulated depreciation): - 129,225 (129,225) Land 42,800 42,800 42,800 3,061 Buildings and improvements 1,567,371 1,621,114 (53,743) Furniture, intures and equipment 28,001 24,940 3,061 Vehicles 21,327 26,384 (5,057) Total capital assets 1,659,499 1,715,238 (55,739) Deferred Outflows of Resources Related to Pensions 91,663 46,457 45,206 Total asset and deferred outflows 2,287,751 2,425,913 (138,162) Current Liabilities: 14,177 13,571 (606)	Property tax receivable		85,936		87,192		(1,256)	
Expense reimbursement receivable 4,505 19,454 (14,949) Payroll advances 450 500 (50) Prepaid expenses 33,529 27,496 6,633 Total current assets 536,589 534,993 1,596 Net pension asset - 129,225 (129,225) Capital Assets (net of accumulated depreciation): Land 42,800 42,800 - Land 42,800 42,800 - 3,631 4,940 3,661 Buildings and improvements 1,567,371 1,621,114 (53,743) 3,611 4,940 3,661 4,940 3,661 4,940 3,661 2,4940 3,661 4,940 3,661 4,940 3,661 4,940 3,661 4,940 3,661 4,940 3,661 4,940 3,661 4,965 7,731 1,621,114 (53,743) 4,659,739 1,715,238 (55,739) 1,715,238 (55,739) 1,715,238 (55,739) 1,715,238 (55,739) 1,715,238 1,725,206 1,725,206 1,725,					4,359		20,854	
Payroll advances 450 500 (50) Prepaid expenses 33,529 27,496 6,033 Total current assets 536,589 534,993 1,596 Net pension asset - 129,225 (129,225) Capital Assets (net of accumulated depreciation): - 129,225 (129,225) Capital Assets (net of accumulated depreciation): - 42,800 42,800 - Buildings and improvements 1,567,371 1,621,114 (53,743) 7,611 Furniture, fixtures and equipment 28,001 24,940 3,061 3,061 Vehicles 21,327 26,384 (5,577) 1,715,238 (55,739) Total capital assets 1,659,499 1,715,238 (55,739) Deferred Outflows of Resources Related to Pensions 91,663 46,457 45,206 Total asset and deferred outflows 2,287,751 2,425,913 (138,162) LIABILITIES Current Liabilities 14,177 13,571 (606) Wages and payroll taxes payable	Expense reimbursement receivable		4,505		19,454		(14,949)	
Prepaid expenses 33,529 27,496 6,033 Total current assets 536,589 534,993 1,596 Net pension asset - 129,225 (129,225) Capital Assets (net of accumulated depreciation): 3,000 42,800 42,800 Buildings and improvements 1,567,371 1,621,114 (53,743) Furniture, fixtures and equipment 28,001 24,940 3,061 Vehicles 21,327 26,384 (5,057) Total capital assets 1,659,499 1,715,238 (55,739) Deferred Outflows of Resources Related to Pensions 91,663 46,457 45,206 Total asset and deferred outflows 2,287,751 2,425,913 (138,162) LIABILITIES LIABILITIES Current Liabilities LIABILITIES Current Liabilities 1,2425,913 (138,162) Account payable 14,177 13,571 (606) Wages and payroll taxes payable 67,854 67,616 (238) Compensated absences payable 61,774 <	•		450		500		(50)	
Total current assets 536,589 534,993 1,596			33,529		27,496		6,033	
Capital Assets (net of accumulated depreciation): Land 42,800 42,800 4 Buildings and improvements 1,567,371 1,621,114 (53,743) Furniture, fixtures and equipment 28,001 24,940 3,061 Vehicles 21,327 26,384 (5,057) Total capital assets 1,659,499 1,715,238 (55,739) Deferred Outflows of Resources Related to Pensions 91,663 46,457 45,206 Total asset and deferred outflows 2,287,751 2,425,913 (138,162) LIABILITIES Current Liabilities: Account payable 14,177 13,571 (606) Wages and payroll taxes payable 67,854 67,616 (238) Compensated absences payable 61,174 67,333 6,159 Due to Sage Fund - 16,976 16,976 Note payable - current 1,680 1,225 (455) Total current liabilities 144,885 166,721 21,836 Net pension liability 342,879 - (342,879) Deferred Inflows of Resour			536,589		534,993		1,596	
Selidings and improvements	Net pension asset		-		129,225		(129,225)	
Buildings and improvements	Capital Assets (net of accumulated depreciation):							
Furniture, fixtures and equipment 28,001 24,940 3,061 Vehicles 21,327 26,384 (5,057) Total capital assets 1,659,499 1,715,238 (55,739) Deferred Outflows of Resources Related to Pensions 91,663 46,457 45,206 LIABILITIES Current Liabilities: Account payable 14,177 13,571 (606) Wages and payroll taxes payable 67,854 67,616 (238) Compensated absences payable 61,174 67,333 6,159 Due to Sage Fund - 16,976 16,976 Note payable - current 1,680 1,225 (455) Total current liabilities 144,885 166,721 21,836 Net pension liability 342,879 - (342,879) Deferred Inflows of Resources Related to Pensions 91,549 253,861 162,312 Total liabilities and deferred inflows 598,850 442,228 (156,622) NET POSITION Net investment in capital assets	Land		42,800		42,800		•	
Vehicles 21,327 26,384 (5,057) Total capital assets 1,659,499 1,715,238 (55,739) Deferred Outflows of Resources Related to Pensions 91,663 46,457 45,206 LIABILITIES Current Liabilities: Account payable 14,177 13,571 (606) Wages and payroll taxes payable 67,854 67,616 (238) Compensated absences payable 61,174 67,333 6,159 Due to Sage Fund 1,680 1,225 455 Note payable - current 1,680 1,225 455 Total current liabilities 144,885 166,721 21,836 Net pension liability 342,879 - (342,879) Deferred Inflows of Resources Related to Pensions 91,549 253,861 162,312 Total liabilities and deferred inflows 598,850 442,228 (156,622) NET POSITION Net investment in capital assets 1,659,499 1,715,238 (55,739) Restricted 25,757 <td>Buildings and improvements</td> <td></td> <td>1,567,371</td> <td></td> <td>1,621,114</td> <td></td> <td>(53,743)</td>	Buildings and improvements		1,567,371		1,621,114		(53,743)	
Total capital assets 1,659,499 1,715,238 (55,739)	Furniture, fixtures and equipment		28,001		24,940			
Deferred Outflows of Resources Related to Pensions 91,663 46,457 45,206 Total asset and deferred outflows 2,287,751 2,425,913 (138,162) LIABILITIES Current Liabilities: Account payable 14,177 13,571 (606) Wages and payroll taxes payable 67,854 67,616 (238) Compensated absences payable 61,174 67,333 6,159 Due to Sage Fund - 16,976 16,976 Note payable - current 1,680 1,225 (455) Total current liabilities 144,885 166,721 21,836 Net pension liability 342,879 - (342,879) Note payable - noncurrent 19,537 21,646 2,109 Deferred Inflows of Resources Related to Pensions 91,549 253,861 162,312 Total liabilities and deferred inflows 598,850 442,228 (156,622) NET POSITION Net investment in capital assets 1,659,499 1,715,238 (55,739) Restricted	Vehicles		21,327		26,384		(5,057)	
Total asset and deferred outflows 2,287,751 2,425,913 (138,162) LIABILITIES Current Liabilities: Account payable 14,177 13,571 (606) Wages and payroll taxes payable 67,854 67,616 (238) Compensated absences payable 61,174 67,333 6,159 Due to Sage Fund - 16,976 16,976 Note payable - current 1,680 1,225 (455) Total current liabilities 144,885 166,721 21,836 Net pension liability 342,879 - (342,879) Note payable - noncurrent 19,537 21,646 2,109 Deferred Inflows of Resources Related to Pensions 91,549 253,861 162,312 Total liabilities and deferred inflows 598,850 442,228 (156,622) NET POSITION Net investment in capital assets 1,659,499 1,715,238 (55,739) Restricted 25,757 158,577 (132,820) Unrestricted 3,645	Total capital assets		1,659,499		1,715,238		(55,739)	
LIABILITIES Current Liabilities: Account payable 14,177 13,571 (606) Wages and payroll taxes payable 67,854 67,616 (238) Compensated absences payable 61,174 67,333 6,159 Due to Sage Fund - 16,976 16,976 Note payable - current 1,680 1,225 (455) Total current liabilities 144,885 166,721 21,836 Net pension liability 342,879 - (342,879) Note payable - noncurrent 19,537 21,646 2,109 Deferred Inflows of Resources Related to Pensions 91,549 253,861 162,312 Total liabilities and deferred inflows 598,850 442,228 (156,622) NET POSITION Net investment in capital assets 1,659,499 1,715,238 (55,739) Restricted 25,757 158,577 (132,820) Unrestricted 3,645 109,870 (106,225)	Deferred Outflows of Resources Related to Pensions		91,663		46,457		45,206	
Current Liabilities: Account payable 14,177 13,571 (606) Wages and payroll taxes payable 67,854 67,616 (238) Compensated absences payable 61,174 67,333 6,159 Due to Sage Fund - 16,976 16,976 Note payable - current 1,680 1,225 (455) Total current liabilities 144,885 166,721 21,836 Net pension liability 342,879 - (342,879) Note payable - noncurrent 19,537 21,646 2,109 Deferred Inflows of Resources Related to Pensions 91,549 253,861 162,312 Total liabilities and deferred inflows 598,850 442,228 (156,622) NET POSITION Net investment in capital assets 1,659,499 1,715,238 (55,739) Restricted 25,757 158,577 (132,820) Unrestricted 3,645 109,870 (106,225)	Total asset and deferred outflows		2,287,751		2,425,913		(138,162)	
Account payable 14,177 13,571 (606) Wages and payroll taxes payable 67,854 67,616 (238) Compensated absences payable 61,174 67,333 6,159 Due to Sage Fund - 16,976 16,976 Note payable - current 1,680 1,225 (455) Total current liabilities 144,885 166,721 21,836 Net pension liability 342,879 - (342,879) Note payable - noncurrent 19,537 21,646 2,109 Deferred Inflows of Resources Related to Pensions 91,549 253,861 162,312 Total liabilities and deferred inflows 598,850 442,228 (156,622) NET POSITION Net investment in capital assets 1,659,499 1,715,238 (55,739) Restricted 25,757 158,577 (132,820) Unrestricted 3,645 109,870 (106,225)	LIABILITIES							
Wages and payroll taxes payable 67,854 67,616 (238) Compensated absences payable 61,174 67,333 6,159 Due to Sage Fund - 16,976 16,976 Note payable - current 1,680 1,225 (455) Total current liabilities 144,885 166,721 21,836 Net pension liability 342,879 - (342,879) Note payable - noncurrent 19,537 21,646 2,109 Deferred Inflows of Resources Related to Pensions 91,549 253,861 162,312 Total liabilities and deferred inflows 598,850 442,228 (156,622) NET POSITION Net investment in capital assets 1,659,499 1,715,238 (55,739) Restricted 25,757 158,577 (132,820) Unrestricted 3,645 109,870 (106,225)	Current Liabilities:							
Compensated absences payable 61,174 67,333 6,159 Due to Sage Fund - 16,976 16,976 Note payable - current 1,680 1,225 (455) Total current liabilities 144,885 166,721 21,836 Net pension liability 342,879 - (342,879) Note payable - noncurrent 19,537 21,646 2,109 Deferred Inflows of Resources Related to Pensions 91,549 253,861 162,312 Total liabilities and deferred inflows 598,850 442,228 (156,622) NET POSITION Net investment in capital assets 1,659,499 1,715,238 (55,739) Restricted 25,757 158,577 (132,820) Unrestricted 3,645 109,870 (106,225)	Account payable		14,177		13,571		(606)	
Due to Sage Fund - 16,976 16,976 Note payable - current 1,680 1,225 (455) Total current liabilities 144,885 166,721 21,836 Net pension liability 342,879 - (342,879) Note payable - noncurrent 19,537 21,646 2,109 Deferred Inflows of Resources Related to Pensions 91,549 253,861 162,312 Total liabilities and deferred inflows 598,850 442,228 (156,622) NET POSITION Net investment in capital assets 1,659,499 1,715,238 (55,739) Restricted 25,757 158,577 (132,820) Unrestricted 3,645 109,870 (106,225)	Wages and payroll taxes payable		67,854		67,616		(238)	
Note payable - current 1,680 1,225 (455) Total current liabilities 144,885 166,721 21,836 Net pension liability 342,879 - (342,879) Note payable - noncurrent 19,537 21,646 2,109 Deferred Inflows of Resources Related to Pensions 91,549 253,861 162,312 Total liabilities and deferred inflows 598,850 442,228 (156,622) NET POSITION Net investment in capital assets 1,659,499 1,715,238 (55,739) Restricted 25,757 158,577 (132,820) Unrestricted 3,645 109,870 (106,225)	Compensated absences payable		61,174		67,333		6,159	
Total current liabilities 144,885 166,721 21,836 Net pension liability 342,879 - (342,879) Note payable - noncurrent 19,537 21,646 2,109 Deferred Inflows of Resources Related to Pensions 91,549 253,861 162,312 Total liabilities and deferred inflows 598,850 442,228 (156,622) NET POSITION Net investment in capital assets 1,659,499 1,715,238 (55,739) Restricted 25,757 158,577 (132,820) Unrestricted 3,645 109,870 (106,225)	Due to Sage Fund		-		16,976		16,976	
Net pension liability 342,879 - (342,879) Note payable - noncurrent 19,537 21,646 2,109 Deferred Inflows of Resources Related to Pensions 91,549 253,861 162,312 Total liabilities and deferred inflows 598,850 442,228 (156,622) NET POSITION Net investment in capital assets 1,659,499 1,715,238 (55,739) Restricted 25,757 158,577 (132,820) Unrestricted 3,645 109,870 (106,225)	Note payable - current		1,680		1,225		(455)	
Note payable - noncurrent 19,537 21,646 2,109 Deferred Inflows of Resources Related to Pensions 91,549 253,861 162,312 Total liabilities and deferred inflows 598,850 442,228 (156,622) NET POSITION Net investment in capital assets 1,659,499 1,715,238 (55,739) Restricted 25,757 158,577 (132,820) Unrestricted 3,645 109,870 (106,225)	Total current liabilities		144,885	•	166,721		21,836	
Deferred Inflows of Resources Related to Pensions 91,549 253,861 162,312 Total liabilities and deferred inflows 598,850 442,228 (156,622) NET POSITION Net investment in capital assets 1,659,499 1,715,238 (55,739) Restricted 25,757 158,577 (132,820) Unrestricted 3,645 109,870 (106,225)	Net pension liability		342,879		·		(342,879)	
NET POSITION 598,850 442,228 (156,622) Net investment in capital assets 1,659,499 1,715,238 (55,739) Restricted 25,757 158,577 (132,820) Unrestricted 3,645 109,870 (106,225)	Note payable - noncurrent		19,537		21,646		2,109	
NET POSITION Net investment in capital assets 1,659,499 1,715,238 (55,739) Restricted 25,757 158,577 (132,820) Unrestricted 3,645 109,870 (106,225)	Deferred Inflows of Resources Related to Pensions		91,549		253,861		162,312	
Net investment in capital assets 1,659,499 1,715,238 (55,739) Restricted 25,757 158,577 (132,820) Unrestricted 3,645 109,870 (106,225)	Total liabilities and deferred inflows		598,850		442,228		(156,622)	
Restricted 25,757 158,577 (132,820) Unrestricted 3,645 109,870 (106,225)	NET POSITION							
Unrestricted 3,645 109,870 (106,225)	Net investment in capital assets		1,659,499		1,715,238		(55,739)	
Unrestricted 3,645 109,870 (106,225)	Restricted		25,757					
	Unrestricted							
	Total net position	\$	1,688,901	\$	1,983,685	\$	(294,784)	

The notes are an integral part of these financial statements.

BAKER COUNTY LIBRARY DISTRICT COMPARATIVE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2016

			Program Revenues		Net (Expense) Revenue and Changes in Net Assets	Net (Expense) Revenue and Changes in Net Assets	Increase (Decrease) Current year over prior year
CURRENT FISCAL YEAR: Governmental Activities:	Expenses	Charges for Services	Operating Grants, Reimbursments and Contributions	Capital Grants and Contributions	6/30/2016	6/30/2015	
Library Services Interest Expense Total Governmental Activities	\$ (1,347,764) (346) (1,348,110)	\$ 16,851	\$ 30,812	\$ -	\$ (1,300,101) (346) (1,300,447)	\$ (826,434) (371) (826,805)	\$ 473,667 (25) 473,642
PRIOR YEAR COLUMN TOTALS 6/30/2015	\$ (852,099)	\$ 15,974	\$ 9,320	\$ -			
			General Revneues:				
			Property taxes		974,686	929,744	44,942
			State resource sharin	g	6,773	7,045	(272)
			Interest		8,321	9,739	(1,418)
			Miscellaneous		15,883	14,999	884
			Total general revenu	ies	1,005,663	961,527	44,136
			Change in net assets		(294,784)	134,722	(429,506)
			Net position - beginnir	ng	1,983,685	1,848,963	134,722
			Net position - ending		\$ 1,688,901	\$ 1,983,685	\$ (294,784)

BAKER COUNTY LIBRARY DISTRICT BALANCE SHEET

JUNE 30, 2016

with Comparative Totals for June 30, 2015

ASSETS	Gei	neral Fund	Total Special Funds- Governmen Other Uses Fund Funds		vernmental	PRIOR YEAR Total Governmental Funds		Increase (Decrease) Current year over prior year		
Cash and Cash Equivalents	\$	254,366	\$	132,590	\$	386,956	\$	337,805	\$	49,151
Accounts Receivable		2,286		22,927		25,213		77,574		(52,361)
Property Taxes Receivable		85,936		-		85,936		2,372		83,564
Expense Reimbursements Receivable		4,505		-		4,505		-		4,505
Payroll Advances		450		•		450		800		(350)
Prepaid Payroll		33,529				33,529		22,504		11,025
Total Assets	\$	381,072	\$	155,517	\$	536,589	\$	441,055	\$	95,534
LIABILITIES, DEFERRED INFLOWS, Al	ND FU	ND BALANC	Ε							
Accounts Payable	\$	10,431	Ś	3,746	Ś	14,177	\$	13,571	\$	606
Wages Payable	•	46,780	~	3,740	•	46,780	*	51,169	•	(4,389)
Payroll Taxes and Benefits Payable		21,074		_		21,074		16,447		4,627
Sage Fund Account Payable		,		-		,		16,976		(16,976)
Deferred Inflows		85,936		-		85,936		87,192		(1,256)
Total Liabilities and Deferred Inflows		164,221		3,746		167,967		185,355		(17,388)
Fund Balance:										
Restricted Fund Balance				25,757		25,757		44826		(19,069)
Committed Fund Balance		-		54,946		54,946		58329		(3,383)
Assigned Fund Balance		-		71,068		71,068		72398		(1,330)
Unassigned Fund Balance		216,851		-		216,851		174085		42,766
Total Fund Balance		216,851		151,771		368,622		349638		18,984
Total Liabilities, Deferred Inflows, and Fund										
Balance	\$	381,072	\$	155,517	\$	536,589	\$	534,993	\$	1,596

The notes are an integral part of these financial statements.

BAKER COUNTY LIBRARY DISTRICT GOVERNMENTAL FUNDS

STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE FISCAL YEAR ENDED JUNE 30, 2016 with Comparative Totals for June 30, 2015

DEL/FAULES	Gei	neral Fund	l Funds- r Uses Fund	Total Governmental Funds		PRIOR YEAR Total Governmental Funds		Increase (Decrease) Current year over prior year	
REVENUES		075 040							
Property Taxes	\$	975,942	\$ •	\$	975,942	\$	920,126	\$	55,816
Intergovernmental		6,773	•		6,773		7,045		(272)
Fines and Fees		16,851	-		16,851		15,974		877
Grants		-	27,835		27,835		8,000		19,835
Contributions		1,000	1,977		2,977		1,320		1,657
Program Reimbursements		4,346	6,562		10,908		-		10,908
Other Revenues		1,040	3,935		4,975		14,999		(10,024)
Interest		7,450	 871		8,321		9,739		(1,418)
Total Revenues	\$	1,013,402	\$ 41,180	<u>\$</u>	1,054,582	\$	977,203	\$	77,379
EXPENDITURES Current:									
Library Services		986,112	47,486		1,033,598		932,687		100,911
Debt Service:		300,112	47,400		1,033,330		332,067		100,911
Principal		1,654	_		1,654		1,629		- 25
Interest		346	_		346		371		(25)
Total Expenditures		988,112	 47,486		1,035,598	-	934,687		100,911
Excess (Deficit) of Revenues Over									
Expenditures		25,290	 (6,306)		18,984		42,516		(23,532)
Other Financing Sources (Uses):									
Transfers In		11,500	11,000		22,500		16500		6,000
Transfers Out		(11,000)	 (11,500)		(22,500)		-16500		(6,000)
Total Other Financing Sources (Uses)		500	(500)						
Net Change in Fund Balance		25,790	(6,806)		18,984		42,516		(23,532)
Fund Balance, Beginning		191,061	 158,577		349,638		307,122		42,516
Fund Balance, Ending	\$	216,851	\$ 151,771	\$	368,622	\$	349,638	\$	18,984

BAKER COUNTY LIBRARY DISTRICT AGENCY FUND - SAGE LIBRARY SYSTEM STATEMENT OF FIDUCIARY NET POSITION

As of June 30, 2016 with Comparative Totals for June 30 2015

	6,	Agency Fund 8 /30/2016	 ance /30/2015	Difference Favorable (Unfavorable)		
ASSETS						
Cash and investments	\$	148,803	\$ 109,557	\$	39,246	
Receivable Due from Grant		25,997	37,740		(11,743)	
Receivable Due from General Fund		•	16,975		(16,975)	
Prepaid Payroll		-	5,948		(5,948)	
Total Assets	\$	174,800	\$ 170,220	\$	4,580	
LIABILITIES						
Accounts Payable		17,032	15,344		(1,688)	
Accrued Wages and Related Payroll Taxes		4,505	-		(4,505)	
Due to General Fund		-	19,454		19,454	
Due to Sage User Council		153,263	135,422		(17,841)	
Total current assets	\$	174,800	\$ 170,220	\$	(4,580)	

The notes are an integral part of these financial statements.