

FEDERAL IDENTIFICATION NUMBER:
35-1362091

STATE OF INDIANA
STATE BOARD OF ACCOUNTS
302 W. WASHINGTON ST., E418
INDIANAPOLIS, IN 46204-2765
TELEPHONE: (317) 232-2513

UNIT NAME:
ADAMS PUBLIC LIBRARY SYSTEM

COUNTY:
ADAMS COUNTY

ID: 1-5-304
(State Board of Accounts USE ONLY)

ANNUAL LIBRARY FINANCIAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

LAR-1 (REVISED 2009)

FOR THE FISCAL YEAR THAT ENDED 2010

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- PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
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- PART 3 - DISBURSEMENTS REPORT BY FUND
- PART 4 - CASH AND INVESTMENTS
- PART 5 - LONG-TERM INDEBTEDNESS (NOT USED FOR 2009)
- PART 6 - INTERGOVERNMENTAL EXPENDITURES
- PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS AND DISBURSEMENTS (NOT USED FOR 2009)
- PART 8 - STATEMENT OF STATE GRANT RECEIPTS AND DISBURSEMENTS (NOT USED FOR 2009)
- PART 9 - REPORT ON GENERAL FIXED ASSETS (NOT USED FOR 2009)
- PART 10 - REPORT OF FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.

SIGNATURE OF OFFICIAL: _____ TITLE: DIRECTOR
PRINTED NAME OF OFFICIAL: KELLY EHINGER DATE SIGNED: _____
ADDRESS: 128 S 3RD STREET CITY: DECATUR
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 724-2605 EMAIL ADDRESS: EHINGER@APLS.LIB.IN.US
ZIP: 46733-1691

*If the unit of government, or departments thereof, has more than one Federal Identification Number, please list on a separate sheet and attach to this report (1) the assigned number(s), (2) the name or department identified by this number(s), and (3) corresponding address(es).

CASH UNITS ONLY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES
FOR THE FISCAL YEAR ENDING 2010

| <u>Funds</u> | <u>Beginning Cash Fund Balances 01/01/2010</u> | <u>2010 Receipts</u> | <u>2010 Disbursements</u> | <u>Ending Cash Fund Balances 12/31/2010</u> | <u>Investments at 12/31/2010</u> | <u>Total Cash and Investments at 12/31/2010</u> |
|------------------------------------|--|--------------------------|-------------------------------|---|--------------------------------------|---|
| Section I | | | | | | |
| FUND TYPE: GENERAL | | | | | | |
| 100 GENERAL | \$391,986.68 | \$703,726.79 | \$691,733.42 | \$403,980.05 | \$0.00 | \$403,980.05 |
| 500 PLAC | \$60.00 | \$380.00 | \$290.00 | \$150.00 | \$0.00 | \$150.00 |
| Total by Fund Type: | \$392,046.68 | \$704,106.79 | \$692,023.42 | \$404,130.05 | \$0.00 | \$404,130.05 |
| FUND TYPE: SPECIAL REVENUE | | | | | | |
| 600 GIFT | \$3,241.05 | \$3,852.43 | \$2,649.43 | \$4,444.05 | \$0.00 | \$4,444.05 |
| 620 GIFT #2 | \$45,597.83 | \$0.00 | \$0.00 | \$45,597.83 | \$0.00 | \$45,597.83 |
| 625 GIFT #3 | \$314.44 | \$3,170.94 | \$3,299.77 | \$185.61 | \$0.00 | \$185.61 |
| 630 GIFT #4 | \$242.15 | \$655.04 | \$320.64 | \$576.55 | \$0.00 | \$576.55 |
| 800 GIFT #5 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 640 GRANT, MISC | \$-475.03 | \$13,404.29 | \$12,287.10 | \$642.16 | \$0.00 | \$642.16 |
| 450 LEVY EXCESS | \$185.00 | \$1,467.73 | \$0.00 | \$1,652.73 | \$0.00 | \$1,652.73 |
| 900 RAINY DAY | \$26,300.03 | \$4,930.08 | \$0.00 | \$31,230.11 | \$0.00 | \$31,230.11 |
| 660 STATE GRANT | \$6,742.50 | \$6,871.00 | \$6,742.50 | \$6,871.00 | \$0.00 | \$6,871.00 |
| Total by Fund Type: | \$82,147.97 | \$34,351.51 | \$25,299.44 | \$91,200.04 | \$0.00 | \$91,200.04 |
| FUND TYPE: CAPITAL PROJECTS | | | | | | |
| 300 LIBRARY IMPROVEMENT RESERVE | \$264,606.75 | \$0.00 | \$46,284.04 | \$218,322.71 | \$0.00 | \$218,322.71 |
| Total by Fund Type: | \$264,606.75 | \$0.00 | \$46,284.04 | \$218,322.71 | \$0.00 | \$218,322.71 |
| FUND TYPE: AGENCY | | | | | | |
| 200 PAYROLL | \$1,926.00 | \$82,828.90 | \$82,537.52 | \$2,217.38 | \$0.00 | \$2,217.38 |
| Total by Fund Type: | \$1,926.00 | \$82,828.90 | \$82,537.52 | \$2,217.38 | \$0.00 | \$2,217.38 |

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ADAMS PUBLIC LIBRARY SYSTEM

ID: 1-5-304

CASH UNITS ONLY

COUNTY: ADAMS COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES
FOR THE FISCAL YEAR ENDING 2010

PAGE: 2

| <u>Funds</u> | Beginning Cash Fund Balances <u>01/01/2010</u> | 2010 <u>Receipts</u> | 2010 <u>Disbursements</u> | Ending Cash Fund Balances <u>12/31/2010</u> | Investments <u>at 12/31/2010</u> | Total Cash and Investments <u>at 12/31/2010</u> |
|--------------------------------|--|-------------------------|------------------------------|---|-------------------------------------|---|
| Section I | | | | | | |
| Subtotal All Funds: | \$740,727.40 | \$821,287.20 | \$846,144.42 | \$715,870.18 | \$0.00 | \$715,870.18 |
| Section II | | | | | | |
| Less: | | | | | | |
| Investment Sales | | \$0.00 | | | | |
| Investment Purchases | | | \$0.00 | | | |
| Transfers In | | \$0.00 | | | | |
| Transfers Out | | | \$0.00 | | | |
| Net Receipts and Disbursements | | \$821,287.20 | \$846,144.42 | | | |

(LAR-1) ANNUAL FINANCIAL REPORT
 PART 2 - RECEIPTS
 FOR THE FISCAL YEAR ENDING 2010

ID: 1-5-304 PAGE: 1

UNIT NAME: ADAMS PUBLIC LIBRARY SYSTEM

COUNTY: ADAMS COUNTY

| | <u>Title</u> | <u>Amount</u> |
|-------|--|---------------------|
| Fund: | <u>100 GENERAL</u> | |
| | GENERAL PROPERTY TAXES | \$498,684.89 |
| | Total for: TAXES | \$498,684.89 |
| | FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | \$4,122.00 |
| | AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL | \$32,842.71 |
| | COUNTY OPTION INCOME TAX INTERGOVERNMENTAL | \$106,245.00 |
| | Total for: INTERGOVERNMENTAL | \$143,209.71 |
| | FINES AND FEES-OTHER | \$48,149.81 |
| | Total for: FINES, FORFEITURES, AND FEES | \$48,149.81 |
| | INTEREST EARNED | \$5,233.80 |
| | RENTAL OF PROPERTY | \$4,631.35 |
| | Total for: MISCELLANEOUS | \$9,865.15 |
| | REIMBURSEMENTS-OTHER | \$3,817.23 |
| | Total for: OTHER FINANCING SOURCES | \$3,817.23 |
| | TOTAL RECEIPTS FOR 100 GENERAL | \$703,726.79 |
| Fund: | <u>500 PLAC</u> | |
| 500 | PLAC CARD SALES | \$380.00 |
| | Total for: OTHER FINANCING SOURCES | \$380.00 |
| | TOTAL RECEIPTS FOR 500 PLAC | \$380.00 |
| Fund: | <u>660 STATE GRANT</u> | |
| 6600 | SPECIAL STATE DISTRIBUTION | \$6,871.00 |
| 6600 | SPECIAL STATE DISTRIBUTION | \$0.00 |
| | Total for: INTERGOVERNMENTAL | \$6,871.00 |
| | TOTAL RECEIPTS FOR 660 STATE GRANT | \$6,871.00 |
| Fund: | <u>600 GIFT</u> | |
| 600 | OTHER FINANCING SOURCES | \$3,852.43 |
| | Total for: OTHER FINANCING SOURCES | \$3,852.43 |
| | TOTAL RECEIPTS FOR 600 GIFT | \$3,852.43 |
| Fund: | <u>640 GRANT, MISC</u> | |
| 640 | OTHER FINANCING SOURCES | \$13,404.29 |
| | Total for: OTHER FINANCING SOURCES | \$13,404.29 |
| | TOTAL RECEIPTS FOR 640 GRANT, MISC | \$13,404.29 |
| Fund: | <u>900 RAINY DAY</u> | |
| 900 | GENERAL PROPERTY TAXES | \$4,930.08 |

(LAR-1) ANNUAL FINANCIAL REPORT
 PART 2 - RECEIPTS
 FOR THE FISCAL YEAR ENDING 2010

ID: 1-5-304 PAGE: 2

UNIT NAME: ADAMS PUBLIC LIBRARY SYSTEM

COUNTY: ADAMS COUNTY

| | <u>Title</u> | <u>Amount</u> |
|-------|---|---------------------|
| | Total for: TAXES | \$4,930.08 |
| | TOTAL RECEIPTS FOR 900 RAINY DAY | \$4,930.08 |
| Fund: | <u>620 GIFT #2</u> | |
| 620 | OTHER FINANCING SOURCES | \$0.00 |
| | Total for: OTHER FINANCING SOURCES | \$0.00 |
| | TOTAL RECEIPTS FOR 620 GIFT #2 | \$0.00 |
| Fund: | <u>625 GIFT #3</u> | |
| 625 | OTHER FINANCING SOURCES | \$3,170.94 |
| | Total for: OTHER FINANCING SOURCES | \$3,170.94 |
| | TOTAL RECEIPTS FOR 625 GIFT #3 | \$3,170.94 |
| Fund: | <u>630 GIFT #4</u> | |
| 630 | INTEREST EARNED | \$655.04 |
| | Total for: MISCELLANEOUS | \$655.04 |
| | TOTAL RECEIPTS FOR 630 GIFT #4 | \$655.04 |
| Fund: | <u>800 GIFT #5</u> | |
| 800 | FINES AND FEES-OTHER | \$0.00 |
| | Total for: FINES, FORFEITURES, AND FEES | \$0.00 |
| | TOTAL RECEIPTS FOR 800 GIFT #5 | \$0.00 |
| Fund: | <u>450 LEVY EXCESS</u> | |
| 450 | GENERAL PROPERTY TAXES | \$1,467.73 |
| | Total for: TAXES | \$1,467.73 |
| | TOTAL RECEIPTS FOR 450 LEVY EXCESS | \$1,467.73 |
| Fund: | <u>300 LIBRARY IMPROVEMENT RESERVE</u> | |
| 300 | TRANSFER FROM LIBRARY OPERATING FUND | \$0.00 |
| | Total for: OTHER FINANCING SOURCES | \$0.00 |
| | TOTAL RECEIPTS FOR 300 LIBRARY IMPROVEMENT RESERVE | \$0.00 |
| Fund: | <u>200 PAYROLL</u> | |
| 200 | CONTRIBUTIONS AND DONATIONS | \$82,828.90 |
| | Total for: MISCELLANEOUS | \$82,828.90 |
| | TOTAL RECEIPTS FOR 200 PAYROLL | \$82,828.90 |
| | Total Receipts: | \$821,287.20 |

(LAR-1) ANNUAL FINANCIAL REPORT
 PART 3 - DISBURSEMENTS
 FOR THE FISCAL YEAR ENDING 2010

ID: 1-5-304 PAGE: 1
 COUNTY: ADAMS COUNTY
 UNIT NAME: ADAMS PUBLIC LIBRARY SYSTEM

| | | | |
|-----------------------------|---------------------------------|--|---------------------|
| Fund: | 100 GENERAL | | |
| | PERSONAL SERVICES | | \$484,791.47 |
| | SUPPLIES | | \$15,631.79 |
| | OTHER SERVICES AND CHARGES | | \$81,592.51 |
| | CAPITAL OUTLAY | | \$109,717.65 |
| | TRANSFER OF FUNDS | | \$0.00 |
| | TOTAL | | \$691,733.42 |
| Fund: | 500 PLAC | | |
| | OTHER DISBURSEMENTS | | \$290.00 |
| | TOTAL | | \$290.00 |
| Fund: | 660 STATE GRANT | | |
| | OTHER DISBURSEMENTS | | \$6,742.50 |
| | TOTAL | | \$6,742.50 |
| Fund: | 600 GIFT | | |
| | OTHER DISBURSEMENTS | | \$2,649.43 |
| | TOTAL | | \$2,649.43 |
| Fund: | 640 GRANT, MISC | | |
| | OTHER DISBURSEMENTS | | \$12,287.10 |
| | TOTAL | | \$12,287.10 |
| Fund: | 625 GIFT #3 | | |
| | OTHER DISBURSEMENTS | | \$3,299.77 |
| | TOTAL | | \$3,299.77 |
| Fund: | 630 GIFT #4 | | |
| | OTHER DISBURSEMENTS | | \$320.64 |
| | TOTAL | | \$320.64 |
| Fund: | 800 GIFT #5 | | |
| | OTHER DISBURSEMENTS | | \$0.00 |
| | TOTAL | | \$0.00 |
| Fund: | 300 LIBRARY IMPROVEMENT RESERVE | | |
| | OTHER DISBURSEMENTS | | \$46,284.04 |
| | TOTAL | | \$46,284.04 |
| Fund: | 200 PAYROLL | | |
| | OTHER DISBURSEMENTS | | \$82,537.52 |
| | TOTAL | | \$82,537.52 |
| TOTAL DISBURSEMENTS: | | | \$846,144.42 |

CASH

| <u>Purchase Date</u> | <u>Fund Name</u> | <u>Description</u> | <u>Serial No./Acct. No.</u> | <u>Investment Balance, Jan 1</u> | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>Purchase Cost</u> |
|----------------------|------------------|--------------------------|-----------------------------|----------------------------------|----------------------|----------------------|----------------------|
| | | FIRST MERCHANTS CHECKING | 3000060 | \$112,761.46 | | | \$60,869.56 |
| | | WELLS FARGO CHECKING | 014-3360005 | \$25,931.03 | | | \$57,008.33 |
| | | BANK OF GENEVA CHECKING | 104-448-9 | \$356,437.08 | | | \$352,394.46 |
| | | BROGDON CD - BOG | 19960 | \$1,563.15 | | | \$1,563.15 |
| | | BROGDON CD - BOG | 16621 | \$44,034.68 | | | \$44,034.68 |
| | | FIFTH THIRD CD | 039-0532344947 | \$100,000.00 | | | \$100,000.00 |
| | | FIRST MERCHANTS CD | 60757615 | \$100,000.00 | | | \$0.00 |
| | | MARKLE BANK CD | 921239297 | | | | \$100,000.00 |

Total CASH: **\$715,870.18**

Total Cash and Investments: **\$715,870.18**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ADAMS PUBLIC LIBRARY SYSTEM
COUNTY: ADAMS COUNTY

ID: 1-5-304

PAGE: 1

FOR THE FISCAL YEAR ENDING 2010

PART 5 - INDEBTEDNESS

OUTSTANDING 1-1- (BEGINNING YEAR)

PRINCIPAL ISSUED DURING YEAR

PRINCIPAL RETIRED DURING YEAR

OUTSTANDING 12-31- (ENDING YEAR)

INTEREST PAID DURING (FULL YEAR)

PART 6 - INTERGOVERNMENTAL EXPENDITURES

OF THE EXPENDITURES REPORTED IN PART 3, HOW MUCH WAS PAID TO
OTHER GOVERNMENTAL UNITS FOR:

| | |
|---|--------|
| | \$0.00 |
| TOTAL PAID TO LOCAL AND STATE GOVERNMENTS | \$0.00 |

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ADAMS PUBLIC LIBRARY SYSTEM

ID: 1-5-304

COUNTY: ADAMS COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

| <u>CFDA Number</u> | <u>Federal Title</u> | <u>Agency</u> | <u>Award Amount</u> | <u>Fund Title</u> | <u>Receipts</u> | <u>Disbursements</u> |
|------------------------|----------------------|---------------|---------------------|-------------------|-----------------|----------------------|
|------------------------|----------------------|---------------|---------------------|-------------------|-----------------|----------------------|

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ADAMS PUBLIC LIBRARY SYSTEM

ID: 1-5-304

COUNTY: ADAMS COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

| <u>Grant Number</u> | <u>Project Name</u> | <u>State Agency</u> | <u>Award Amount</u> | <u>Fund Title</u> | <u>Receipts</u> | <u>Disbursements</u> |
|-------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|----------------------|
|-------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|----------------------|

(LAR-1) ANNUAL FINANCIAL REPORT
PART 9 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2010

COUNTY: ADAMS COUNTY
UNIT NAME: ADAMS PUBLIC LIBRARY SYSTEM

ID: 1-5-304
PAGE: 1

BALANCE, JANUARY 1

ADDITIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL ADDITIONS

REDUCTIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL REDUCTIONS

BALANCE, DECEMBER 31

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ADAMS PUBLIC LIBRARY SYSTEM

ID: 1-5-304

COUNTY: ADAMS COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

| <u>Federal ID</u> | <u>Name</u> | <u>Address</u> | <u>County of Operation</u> | <u>Name of Operating Officer</u> | <u>Phone Number</u> | <u>Description of Funding</u> | <u>Amount</u> |
|-------------------|-------------|----------------|----------------------------|----------------------------------|---------------------|-------------------------------|---------------|
|-------------------|-------------|----------------|----------------------------|----------------------------------|---------------------|-------------------------------|---------------|