

FEDERAL IDENTIFICATION NUMBER:
35-1282399

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

UNIT NAME:
WALTON PUBLIC LIBRARY

COUNTY:
CASS COUNTY

ID: 9-5-23
(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

CONTENTS:

- PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
- PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
- 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: LIBRARY DIRECTOR
PRINTED NAME OF OFFICIAL: GORDON SOUTHERN DATE SIGNED: _____
ADDRESS: 110 N MAIN ST CITY: WALTON
PO BOX 406 EMAIL ADDRESS: CMCCLOSKEY@WALTON.LIB.IN.US
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 626-2234 ZIP: 46994-0406

*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).

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WALTON PUBLIC LIBRARY

ID: 9-5-23

CASH UNITS ONLY

COUNTY: CASS COUNTY

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

PAGE: 1

<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						
185 COMMUNITY ROOM FUND	\$0.00	\$650.00	\$0.00	\$650.00	\$0.00	\$650.00
2005 COUNTY TAX WITHHOLDING	\$146.88	\$0.00	\$-19.48	\$166.36	\$0.00	\$166.36
2001 FEDERAL TAX WITHHOLDING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
110 GENERAL	\$1,366.40	\$2,230.47	\$2,839.33	\$757.54	\$0.00	\$757.54
140 LIRF INVESTMENTS	\$45,378.16	\$8,580.84	\$20,530.00	\$33,429.00	\$0.00	\$33,429.00
2003 MEDICARE WITHHOLDING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100 OPERATING	\$64,141.44	\$269,161.04	\$268,276.59	\$65,025.89	\$0.00	\$65,025.89
PETTY CASH	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
2002 SOCIAL SECURITY WITHHOLDING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2004 STATE TAX WITHHOLDING	\$505.37	\$0.00	\$0.00	\$505.37	\$0.00	\$505.37
184 SUMMER READING FUND	\$0.00	\$429.86	\$0.00	\$429.86	\$0.00	\$429.86
168 WIFI TOWER FUND	\$0.00	\$5,203.67	\$5,198.80	\$4.87	\$0.00	\$4.87
Total by Fund Type:	\$111,638.25	\$286,255.88	\$296,825.24	\$101,068.89	\$0.00	\$101,068.89
FUND TYPE: SPECIAL REVENUE						
183 GRANT, MISC	\$179.86	\$0.00	\$179.86	\$0.00	\$0.00	\$0.00
178 INTERNET	\$4,350.00	\$2,320.00	\$3,150.00	\$3,520.00	\$0.00	\$3,520.00
160 LEVY EXCESS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
170 PLAC FUND	\$60.00	\$100.00	\$160.00	\$0.00	\$0.00	\$0.00
165 RAINY DAY	\$2,838.61	\$3,406.97	\$228.03	\$6,017.55	\$0.00	\$6,017.55
Total by Fund Type:	\$7,428.47	\$5,826.97	\$3,717.89	\$9,537.55	\$0.00	\$9,537.55
FUND TYPE: DEBT SERVICE						
190 LEASE RENTAL PAYMENT	\$42,970.32	\$89,829.91	\$89,000.00	\$43,800.23	\$0.00	\$43,800.23
Total by Fund Type:	\$42,970.32	\$89,829.91	\$89,000.00	\$43,800.23	\$0.00	\$43,800.23

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WALTON PUBLIC LIBRARY

ID: 9-5-23

CASH UNITS ONLY

COUNTY: CASS 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:	\$162,037.04	\$381,912.76	\$389,543.13	\$154,406.67	\$0.00	\$154,406.67
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$141,731.06				
Transfers Out			\$141,731.06			
Net Receipts and Disbursements		\$240,181.70	\$247,812.07			

UNIT NAME: WALTON PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: CASS COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>110 GENERAL</u>	
CONTRIBUTIONS AND DONATIONS	\$1,195.47
CONTRIBUTIONS AND DONATIONS	\$1,035.00
Total for: MISCELLANEOUS	\$2,230.47
TOTAL RECEIPTS FOR 110 GENERAL	\$2,230.47
Fund: <u>100 OPERATING</u>	
GENERAL PROPERTY TAXES	\$72,737.34
OTHER TAXES	\$7,106.94
Total for: TAXES	\$79,844.28
SPECIAL STATE DISTRIBUTION	\$31.60
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$64.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$519.68
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$39,165.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$8,253.31
Total for: INTERGOVERNMENTAL	\$48,033.59
COPY MACHINE CHARGES	\$1,614.12
CHARGES FOR SERVICES-OTHER	\$778.70
Total for: CHARGES FOR SERVICES	\$2,392.82
FINES AND FEES-OTHER	\$2,478.31
Total for: FINES, FORFEITURES, AND FEES	\$2,478.31
RENTAL OF PROPERTY	\$250.50
CONTRIBUTIONS AND DONATIONS	\$524.00
MISCELLANEOUS REVENUE-OTHER	\$186.54
MISCELLANEOUS REVENUE-OTHER	\$1,100.00
Total for: MISCELLANEOUS	\$2,061.04
TRANSFER OF FUNDS-OTHER	\$134,351.00
Total for: OTHER FINANCING SOURCES	\$134,351.00
TOTAL RECEIPTS FOR 100 OPERATING	\$269,161.04
Fund: <u>140 LIRF INVESTMENTS</u>	
INTEREST EARNED	\$1,380.64
Total for: MISCELLANEOUS	\$1,380.64
TRANSFER FROM LIBRARY OPERATING FUND	\$7,200.20
Total for: OTHER FINANCING SOURCES	\$7,200.20
TOTAL RECEIPTS FOR 140 LIRF INVESTMENTS	\$8,580.84
Fund: <u>184 SUMMER READING FUND</u>	
CONTRIBUTIONS AND DONATIONS	\$250.00
Total for: MISCELLANEOUS	\$250.00

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

ID: 9-5-23 PAGE: 2

UNIT NAME: WALTON PUBLIC LIBRARY
 COUNTY: CASS COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>184 SUMMER READING FUND</u>	
TRANSFER OF FUNDS-OTHER	\$179.86
Total for: OTHER FINANCING SOURCES	\$179.86
TOTAL RECEIPTS FOR 184 SUMMER READING FUND	\$429.86
Fund: <u>185 COMMUNITY ROOM FUND</u>	
RENTAL OF PROPERTY	\$650.00
Total for: MISCELLANEOUS	\$650.00
TOTAL RECEIPTS FOR 185 COMMUNITY ROOM FUND	\$650.00
Fund: <u>168 WIFI TOWER FUND</u>	
CONTRIBUTIONS AND DONATIONS	\$4,099.17
CONTRIBUTIONS AND DONATIONS	\$1,104.50
Total for: MISCELLANEOUS	\$5,203.67
TOTAL RECEIPTS FOR 168 WIFI TOWER FUND	\$5,203.67
Fund: <u>165 RAINY DAY</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$3,406.97
Total for: INTERGOVERNMENTAL	\$3,406.97
TOTAL RECEIPTS FOR 165 RAINY DAY	\$3,406.97
Fund: <u>178 INTERNET</u>	
SPECIAL STATE LIBRARY DISTRIBUTION	\$2,320.00
Total for: INTERGOVERNMENTAL	\$2,320.00
TOTAL RECEIPTS FOR 178 INTERNET	\$2,320.00
Fund: <u>170 PLAC FUND</u>	
PLAC CARD SALES	\$100.00
Total for: OTHER FINANCING SOURCES	\$100.00
TOTAL RECEIPTS FOR 170 PLAC FUND	\$100.00
Fund: <u>190 LEASE RENTAL PAYMENT</u>	
GENERAL PROPERTY TAXES	\$81,299.79
OTHER TAXES	\$7,881.80
Total for: TAXES	\$89,181.59
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$72.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$576.32
Total for: INTERGOVERNMENTAL	\$648.32
TOTAL RECEIPTS FOR 190 LEASE RENTAL PAYMENT	\$89,829.91

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

ID: 9-5-23 PAGE: 3

UNIT NAME: WALTON PUBLIC LIBRARY

COUNTY: CASS COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>190 LEASE RENTAL PAYMENT</u>	
Total Receipts:	\$381,912.76

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

ID: 9-5-23

PAGE: 1

COUNTY: CASS COUNTY

UNIT NAME: WALTON PUBLIC LIBRARY

Fund:	110 GENERAL		
	SUPPLIES		\$1,395.85
	OTHER SERVICES AND CHARGES		\$409.98
	CAPITAL OUTLAY		\$1,033.50
	OTHER DISBURSEMENTS		\$0.00
	TOTAL		\$2,839.33

Fund:	100 OPERATING		
	PERSONAL SERVICES		\$71,958.09
	SUPPLIES		\$8,097.34
	OTHER SERVICES AND CHARGES		\$35,334.62
	CAPITAL OUTLAY		\$11,335.34
	OTHER DISBURSEMENTS		\$0.00
	TRANSFER OF FUNDS		\$141,551.20
	TOTAL		\$268,276.59

Fund:	140 LIRF INVESTMENTS		
	OTHER SERVICES AND CHARGES		\$0.00
	CAPITAL OUTLAY		\$20,530.00
	TOTAL		\$20,530.00

Fund:	2005 COUNTY TAX WITHHOLDING		
	PERSONAL SERVICES		\$-19.48
	TOTAL		\$-19.48

Fund:	168 WIFI TOWER FUND		
	SUPPLIES		\$2,298.02
	OTHER SERVICES AND CHARGES		\$2,363.86
	OTHER DISBURSEMENTS		\$536.92
	TOTAL		\$5,198.80

Fund:	183 GRANT, MISC		
	CAPITAL OUTLAY		\$0.00
	TRANSFER OF FUNDS		\$179.86
	TOTAL		\$179.86

Fund:	165 RAINY DAY		
	OTHER SERVICES AND CHARGES		\$228.03
	TOTAL		\$228.03

Fund:	178 INTERNET		
	OTHER SERVICES AND CHARGES		\$3,150.00
	TOTAL		\$3,150.00

Fund:	170 PLAC FUND		
	OTHER DISBURSEMENTS		\$160.00
	TOTAL		\$160.00

Fund:	190 LEASE RENTAL PAYMENT		
	OTHER SERVICES AND CHARGES		\$89,000.00
	TOTAL		\$89,000.00

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

ID: 9-5-23

PAGE: 2

COUNTY: CASS COUNTY

UNIT NAME: WALTON PUBLIC LIBRARY

TOTAL DISBURSEMENTS:

\$389,543.13

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>
		PETTY CASH	PETTY CASH	\$100.00			\$100.00
		CHECKING ACCOUNT	10073030	\$61,553.02			\$-3,927.84
		SAVINGS ACCOUNT	9627216	\$100,511.77			\$158,741.61

Total CASH: **\$154,913.77**

Total Cash and Investments: **\$154,913.77**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WALTON PUBLIC LIBRARY
COUNTY: CASS COUNTY

ID: 9-5-23

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:

ALL OTHER LOCAL

\$280.82

TOTAL PAID TO LOCAL GOVERNMENTS

\$280.82

TOTAL PAID TO LOCAL AND STATE GOVERNMENTS

\$280.82

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WALTON PUBLIC LIBRARY

ID: 9-5-23

COUNTY: CASS 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: WALTON PUBLIC LIBRARY

ID: 9-5-23

COUNTY: CASS 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: CASS COUNTY
UNIT NAME: WALTON PUBLIC LIBRARY

ID: 9-5-23
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: WALTON PUBLIC LIBRARY

ID: 9-5-23

COUNTY: CASS COUNTY

PAGE: 1

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

<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>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------