

FEDERAL IDENTIFICATION NUMBER:  
35-1120532

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

UNIT NAME:  
SULLIVAN COUNTY PUBLIC LIBRARY

COUNTY:  
SULLIVAN COUNTY

ID: 77-5-217  
(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 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: ACCOUNTING MANAGER  
PRINTED NAME OF OFFICIAL: CAROL GASKINS DATE SIGNED: \_\_\_\_\_  
ADDRESS: 100 S. CROWDER ST. CITY: SULLIVAN  
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 268-4957 EMAIL ADDRESS: CGASKINS@SULLIVAN.LIB.IN.US  
ZIP: 47882-1750

\*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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
260 CASH CHANGE	\$148.50	\$0.00	\$0.00	\$148.50	\$0.00	\$148.50
100 GENERAL	\$128,284.63	\$6,513,134.24	\$6,567,324.76	\$74,094.11	\$1,600,000.00	\$1,674,094.11
261 PETTY CASH	\$225.00	\$685.20	\$685.20	\$225.00	\$0.00	\$225.00
<b>Total by Fund Type:</b>	<b>\$128,658.13</b>	<b>\$6,513,819.44</b>	<b>\$6,568,009.96</b>	<b>\$74,467.61</b>	<b>\$1,600,000.00</b>	<b>\$1,674,467.61</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
135 GIFT	\$11,052.65	\$1,594.12	\$753.71	\$11,893.06	\$0.00	\$11,893.06
195 RAINY DAY	\$111,242.40	\$115,469.00	\$0.00	\$226,711.40	\$0.00	\$226,711.40
<b>Total by Fund Type:</b>	<b>\$122,295.05</b>	<b>\$117,063.12</b>	<b>\$753.71</b>	<b>\$238,604.46</b>	<b>\$0.00</b>	<b>\$238,604.46</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
170 LIBRARY IMPROVEMENT RESERVE	\$358,495.79	\$3,338,166.44	\$3,680,003.51	\$16,658.72	\$1,200,000.00	\$1,216,658.72
<b>Total by Fund Type:</b>	<b>\$358,495.79</b>	<b>\$3,338,166.44</b>	<b>\$3,680,003.51</b>	<b>\$16,658.72</b>	<b>\$1,200,000.00</b>	<b>\$1,216,658.72</b>
<b>FUND TYPE: AGENCY</b>						
190 CERTIFICATES OF DEPOSIT	\$2,250,000.00	\$7,500,000.00	\$6,950,000.00	\$2,800,000.00	\$0.00	\$2,800,000.00
120 CLEARING AGENCY	\$11.59	\$4.28	\$11.81	\$4.06	\$0.00	\$4.06
700 LEVY EXCESS FUND	\$0.00	\$2,371.82	\$0.00	\$2,371.82	\$0.00	\$2,371.82
200 PAYROLL	\$0.00	\$101,247.96	\$101,247.96	\$0.00	\$0.00	\$0.00
180 PLAC CARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$2,250,011.59</b>	<b>\$7,603,624.06</b>	<b>\$7,051,259.77</b>	<b>\$2,802,375.88</b>	<b>\$0.00</b>	<b>\$2,802,375.88</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SULLIVAN COUNTY PUBLIC LIBRARY

ID: 77-5-217

**CASH UNITS ONLY**

COUNTY: SULLIVAN COUNTY

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

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<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>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$2,859,460.56</b>	<b>\$17,572,673.06</b>	<b>\$17,300,026.95</b>	<b>\$3,132,106.67</b>	<b>\$2,800,000.00</b>	<b>\$5,932,106.67</b>
<b>Section II</b>						
Less:						
Investment Sales		\$7,300,000.00				
Investment Purchases			\$7,850,000.00			
Transfers In		\$8,637,386.48				
Transfers Out			\$8,637,386.48			
Net Receipts and Disbursements		\$1,635,286.58	\$812,640.47			

	<u>Title</u>	<u>Amount</u>
Fund:	<u>100 GENERAL</u>	
322	GENERAL PROPERTY TAXES	\$967,180.97
	<b>Total for: TAXES</b>	<b>\$967,180.97</b>
331	PERMITS, OTHER	\$50.00
	<b>Total for: LICENSES AND PERMITS</b>	<b>\$50.00</b>
326	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$805.00
328	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$76,373.55
329	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$5,890.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$83,068.55</b>
316	COPY MACHINE CHARGES	\$4,358.80
338	COPY MACHINE CHARGES	\$94.97
312	CHARGES FOR SERVICES-OTHER	\$1,852.15
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$6,305.92</b>
300	FINES AND FEES-OTHER	\$5,483.64
310	FINES AND FEES-OTHER	\$-0.10
336	FINES AND FEES-OTHER	\$497.06
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$5,980.60</b>
333	INTEREST EARNED	\$4,502.60
340	CONTRIBUTIONS AND DONATIONS	\$9.75
344	CONTRIBUTIONS AND DONATIONS	\$83.10
320	MISCELLANEOUS REVENUE-OTHER	\$53.51
345	MISCELLANEOUS REVENUE-OTHER	\$1,086.00
311	ADJUSTMENT	\$135.84
	<b>Total for: MISCELLANEOUS</b>	<b>\$5,870.80</b>
3502	TRANSFER OF FUNDS-OTHER	\$33,687.91
306	SALE OF CAPITAL ASSETS	\$33.25
308	SALE OF CAPITAL ASSETS	\$28.05
350	SALE OF CAPITAL ASSETS	\$3,060.00
321	INSURANCE REIMBURSEMENTS	\$290.00
333	SALE OF INVESTMENTS	\$4,900,000.00
314	REFUNDS-OTHER	\$617.34
	REIMBURSEMENTS-OTHER	\$500,000.00
315	REIMBURSEMENTS-OTHER	\$6,960.85
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$5,444,677.40</b>
	<b>TOTAL RECEIPTS FOR 100 GENERAL</b>	<b>\$6,513,134.24</b>
Fund:	<u>261 PETTY CASH</u>	
3505	TRANSFER OF FUNDS-OTHER	\$685.20
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$685.20</b>
	<b>TOTAL RECEIPTS FOR 261 PETTY CASH</b>	<b>\$685.20</b>

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

ID: 77-5-217 PAGE: 2

UNIT NAME: SULLIVAN COUNTY PUBLIC LIBRARY  
 COUNTY: SULLIVAN COUNTY

	<u>Title</u>	<u>Amount</u>
Fund: <u>135 GIFT</u>		
334	INTEREST EARNED	\$8.72
	CONTRIBUTIONS AND DONATIONS	\$499.40
	<b>Total for: MISCELLANEOUS</b>	<b>\$508.12</b>
3501	TRANSFER FROM LIBRARY OPERATING FUND	\$1,086.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$1,086.00</b>
<b>TOTAL RECEIPTS FOR 135 GIFT</b>		<b>\$1,594.12</b>
Fund: <u>195 RAINY DAY</u>		
3505	TRANSFER FROM LIBRARY OPERATING FUND	\$115,469.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$115,469.00</b>
<b>TOTAL RECEIPTS FOR 195 RAINY DAY</b>		<b>\$115,469.00</b>
Fund: <u>170 LIBRARY IMPROVEMENT RESERVE</u>		
334	INTEREST EARNED	\$2,955.96
311	ADJUSTMENT	\$0.07
	<b>Total for: MISCELLANEOUS</b>	<b>\$2,956.03</b>
3501	TRANSFER FROM LIBRARY OPERATING FUND	\$185,210.41
3501	TRANSFER OF FUNDS-OTHER	\$750,000.00
333	SALE OF INVESTMENTS	\$2,400,000.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$3,335,210.41</b>
<b>TOTAL RECEIPTS FOR 170 LIBRARY IMPROVEMENT RESERVE</b>		<b>\$3,338,166.44</b>
Fund: <u>200 PAYROLL</u>		
	TRANSFER OF FUNDS-OTHER	\$101,247.96
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$101,247.96</b>
<b>TOTAL RECEIPTS FOR 200 PAYROLL</b>		<b>\$101,247.96</b>
Fund: <u>120 CLEARING AGENCY</u>		
332	OTHER TAXES	\$4.28
	<b>Total for: TAXES</b>	<b>\$4.28</b>
<b>TOTAL RECEIPTS FOR 120 CLEARING AGENCY</b>		<b>\$4.28</b>
Fund: <u>700 LEVY EXCESS FUND</u>		
	MISCELLANEOUS REVENUE-OTHER	\$2,371.82
	<b>Total for: MISCELLANEOUS</b>	<b>\$2,371.82</b>
<b>TOTAL RECEIPTS FOR 700 LEVY EXCESS FUND</b>		<b>\$2,371.82</b>
Fund: <u>190 CERTIFICATES OF DEPOSIT</u>		

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

ID: 77-5-217 PAGE: 3

UNIT NAME: SULLIVAN COUNTY PUBLIC LIBRARY  
COUNTY: SULLIVAN COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>190 CERTIFICATES OF DEPOSIT</u>	
311	ADJUSTMENT	\$50,000.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$50,000.00</b>
3501	TRANSFER FROM LIBRARY OPERATING FUND	\$3,400,000.00
3502	TRANSFER OF FUNDS-OTHER	\$200,000.00
3505	TRANSFER OF FUNDS-OTHER	\$3,850,000.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$7,450,000.00</b>
	<b>TOTAL RECEIPTS FOR 190 CERTIFICATES OF DEPOSIT</b>	<b>\$7,500,000.00</b>
	<b>Total Receipts:</b>	<b>\$17,572,673.06</b>

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

ID: 77-5-217 PAGE: 1  
COUNTY: SULLIVAN COUNTY  
UNIT NAME: SULLIVAN COUNTY PUBLIC LIBRARY

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Fund:	100 GENERAL		
	PERSONAL SERVICES		\$513,786.35
	SUPPLIES		\$22,339.23
	OTHER SERVICES AND CHARGES		\$103,832.16
	CAPITAL OUTLAY		\$124,916.41
	OTHER DISBURSEMENTS		\$0.00
	TRANSFER OF FUNDS		\$802,450.61
	PURCHASE OF INVESTMENTS		\$5,000,000.00
	<b>TOTAL</b>		<b>\$6,567,324.76</b>

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Fund:	261 PETTY CASH		
	SUPPLIES		\$324.66
	OTHER SERVICES AND CHARGES		\$332.99
	CAPITAL OUTLAY		\$27.55
	OTHER DISBURSEMENTS		\$0.00
	<b>TOTAL</b>		<b>\$685.20</b>

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Fund:	135 GIFT		
	SUPPLIES		\$25.00
	OTHER SERVICES AND CHARGES		\$0.00
	CAPITAL OUTLAY		\$728.71
	OTHER DISBURSEMENTS		\$0.00
	TRANSFER OF FUNDS		\$0.00
	<b>TOTAL</b>		<b>\$753.71</b>

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Fund:	170 LIBRARY IMPROVEMENT RESERVE		
	OTHER SERVICES AND CHARGES		\$535.06
	CAPITAL OUTLAY		\$45,780.54
	OTHER DISBURSEMENTS		\$0.00
	TRANSFER OF FUNDS		\$783,687.91
	PURCHASE OF INVESTMENTS		\$2,850,000.00
	<b>TOTAL</b>		<b>\$3,680,003.51</b>

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Fund:	200 PAYROLL		
	TRANSFER OF FUNDS		\$101,247.96
	<b>TOTAL</b>		<b>\$101,247.96</b>

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Fund:	120 CLEARING AGENCY		
	OTHER SERVICES AND CHARGES		\$11.81
	<b>TOTAL</b>		<b>\$11.81</b>

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Fund:	190 CERTIFICATES OF DEPOSIT		
	OTHER DISBURSEMENTS		\$0.00
	TRANSFER OF FUNDS		\$6,950,000.00
	<b>TOTAL</b>		<b>\$6,950,000.00</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$17,300,026.95</b>
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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>
		OPERATING FUND	*****5641				\$301,602.59
		GIFT FUND	*****5625				\$11,893.06
		LIRF FUND	*****5633				\$16,658.72
		FFB OPERATING NOW	*****8033				\$1,578.80
		CHANGE_PETTY CASH	CPC				\$373.50

**Total CASH:** **\$332,106.67**

INVESTMENTS

<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>
10/21/2010	100 GENERAL	OPERATING CD	*****0533	\$0.00	01/19/2011	0.15	\$300,000.00
10/28/2010	100 GENERAL	OPERATING CD	*****5003	\$0.00	01/26/2011	0.15	\$400,000.00
12/20/2010	100 GENERAL	OPERATING CD	*****0622	\$0.00	06/18/2011	0.19	\$500,000.00
12/20/2010	100 GENERAL	OPERATING CD	*****0623	\$0.00	04/19/2011	0.15	\$400,000.00

**Total by Fund:** **\$1,600,000.00**

10/21/2010	170 LIBRARY IMPROVEMENT RESERVE	LIRF CD	*****0530	\$0.00	02/18/2011	0.15	\$250,000.00
10/21/2011	170 LIBRARY IMPROVEMENT RESERVE	LIRF CD	*****0531	\$0.00	04/18/2011	0.19	\$750,000.00
12/20/2010	170 LIBRARY IMPROVEMENT RESERVE	LIRF CD	*****0624	\$0.00	06/18/2011	0.19	\$200,000.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SULLIVAN COUNTY PUBLIC LIBRARY

ID: 77-5-217

COUNTY: SULLIVAN COUNTY

PART 4 - CASH AND INVESTMENTS  
FOR THE FISCAL YEAR ENDING 2010

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INVESTMENTS

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<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>
<b>Total by Fund:</b>							<b>\$1,200,000.00</b>
<b>Total INVESTMENTS:</b>							<b>\$2,800,000.00</b>
<b>Total Cash and Investments:</b>							<b>\$3,132,106.67</b>

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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SULLIVAN COUNTY PUBLIC LIBRARY  
COUNTY: SULLIVAN COUNTY

ID: 77-5-217

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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:

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

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SULLIVAN COUNTY PUBLIC LIBRARY

ID: 77-5-217

COUNTY: SULLIVAN COUNTY

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

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<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>
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SULLIVAN COUNTY PUBLIC LIBRARY

ID: 77-5-217

COUNTY: SULLIVAN COUNTY

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

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

COUNTY: SULLIVAN COUNTY  
UNIT NAME: SULLIVAN COUNTY PUBLIC LIBRARY

ID: 77-5-217  
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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: SULLIVAN COUNTY PUBLIC LIBRARY

ID: 77-5-217

COUNTY: SULLIVAN COUNTY

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

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<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>
35-1608067	HYMERA COMMUNITY LIBRARY ASSOCIATIO	P. O. BOX 327  HYMERA, IN 47855	SULLIVAN COUNTY	MERTON WHEELER	812-383-4771	REAL ESTATE RENTAL	\$8,400.00