

FEDERAL IDENTIFICATION NUMBER:  
35-6003012

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

UNIT NAME:  
SWITZERLAND COUNTY PUBLIC LIBRARY

COUNTY:  
SWITZERLAND COUNTY

ID: 78-5-218  
(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
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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: SHANNON PHIPPS DATE SIGNED: \_\_\_\_\_  
ADDRESS: 205 FERRY ST. CITY: VEVAY  
P.O. BOX 133 EMAIL ADDRESS: SPHIPPS@SCPL.US  
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 427-3363 ZIP: 47043-0000

\*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**

COUNTY: SWITZERLAND COUNTY

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>						
145 CASH CHANGE	\$-273.23	\$343.23	\$0.00	\$70.00	\$0.00	\$70.00
100 GENERAL	\$96,323.14	\$248,679.80	\$240,281.37	\$104,721.57	\$0.00	\$104,721.57
<b>Total by Fund Type:</b>	<b>\$96,049.91</b>	<b>\$249,023.03</b>	<b>\$240,281.37</b>	<b>\$104,791.57</b>	<b>\$0.00</b>	<b>\$104,791.57</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
140 BUILDING GIFT	\$10,342.37	\$0.00	\$0.00	\$10,342.37	\$0.00	\$10,342.37
120 CAREER AND EDUCATION	\$12,420.79	\$8,000.00	\$13,959.40	\$6,461.39	\$0.00	\$6,461.39
110 GIFT	\$2,148.64	\$1,959.95	\$1,800.65	\$2,307.94	\$0.00	\$2,307.94
200 GRANT, MISC	\$8,656.78	\$850.00	\$1,295.18	\$8,211.60	\$0.00	\$8,211.60
115 MEMORIAL	\$207.35	\$181.25	\$0.00	\$388.60	\$0.00	\$388.60
300 RAINY DAY	\$8,725.33	\$19,476.44	\$8,641.18	\$19,560.59	\$0.00	\$19,560.59
777 RIVERBOAT REVENUE SHARING	\$0.00	\$41,944.41	\$34,118.73	\$7,825.68	\$0.00	\$7,825.68
<b>Total by Fund Type:</b>	<b>\$42,501.26</b>	<b>\$72,412.05</b>	<b>\$59,815.14</b>	<b>\$55,098.17</b>	<b>\$0.00</b>	<b>\$55,098.17</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
130 LIBRARY IMPROVEMENT RESERVE	\$16,374.41	\$2,500.00	\$10,883.05	\$7,991.36	\$0.00	\$7,991.36
<b>Total by Fund Type:</b>	<b>\$16,374.41</b>	<b>\$2,500.00</b>	<b>\$10,883.05</b>	<b>\$7,991.36</b>	<b>\$0.00</b>	<b>\$7,991.36</b>
<b>FUND TYPE: AGENCY</b>						
PAYROLL WITHHOLDING-FEDERAL	\$944.04	\$14,878.31	\$14,664.79	\$1,157.56	\$0.00	\$1,157.56
2004 PAYROLL WITHHOLDING-LOCAL TAX	\$117.16	\$1,636.11	\$1,645.67	\$107.60	\$0.00	\$107.60
PAYROLL WITHHOLDING-MEDICARE	\$941.54	\$13,019.46	\$13,000.91	\$960.09	\$0.00	\$960.09
2003 PAYROLL WITHHOLDING-STATE	\$416.59	\$6,106.26	\$6,075.25	\$447.60	\$0.00	\$447.60
2006 PERF	\$643.86	\$3,264.82	\$3,236.94	\$671.74	\$0.00	\$671.74
<b>Total by Fund Type:</b>	<b>\$3,063.19</b>	<b>\$38,904.96</b>	<b>\$38,623.56</b>	<b>\$3,344.59</b>	<b>\$0.00</b>	<b>\$3,344.59</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SWITZERLAND COUNTY PUBLIC LIBRARY ID: 78-5-218

**CASH UNITS ONLY**

COUNTY: SWITZERLAND 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>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$157,988.77</b>	<b>\$362,840.04</b>	<b>\$349,603.12</b>	<b>\$171,225.69</b>	<b>\$0.00</b>	<b>\$171,225.69</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$12,500.00				
Transfers Out			\$12,500.00			
Net Receipts and Disbursements		\$350,340.04	\$337,103.12			

	<u>Title</u>	<u>Amount</u>
Fund:	<u>100 GENERAL</u>	
311	GENERAL PROPERTY TAXES	\$164,127.98
	<b>Total for: TAXES</b>	<b>\$164,127.98</b>
312	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$409.00
312	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$13,376.72
312	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$72,918.99
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$86,704.71</b>
341	COPY MACHINE CHARGES	\$1,893.84
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$1,893.84</b>
341	FINES AND FEES-OTHER	\$4,677.22
341	FINES AND FEES-OTHER	\$994.75
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$5,671.97</b>
361	INTEREST EARNED	\$7.32
361	INTEREST EARNED	\$312.89
364	CONTRIBUTIONS AND DONATIONS	\$0.00
341	MISCELLANEOUS REVENUE-OTHER	\$2,406.13
360	MISCELLANEOUS REVENUE-OTHER	\$0.00
	ADJUSTMENT	\$0.00
	ADJUSTMENT	\$70.00
	ADJUSTMENT	\$-12,534.72
	<b>Total for: MISCELLANEOUS</b>	<b>\$-9,738.38</b>
396	REFUNDS-OTHER	\$19.68
390	OTHER FINANCING SOURCES	\$0.00
399	OTHER FINANCING SOURCES	\$0.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$19.68</b>
	<b>TOTAL RECEIPTS FOR 100 GENERAL</b>	<b>\$248,679.80</b>
Fund:	<u>145 CASH CHANGE</u>	
	ADJUSTMENT	\$343.23
	<b>Total for: MISCELLANEOUS</b>	<b>\$343.23</b>
	<b>TOTAL RECEIPTS FOR 145 CASH CHANGE</b>	<b>\$343.23</b>
Fund:	<u>110 GIFT</u>	
364	CONTRIBUTIONS AND DONATIONS	\$1,736.00
341	MISCELLANEOUS REVENUE-OTHER	\$223.95
	<b>Total for: MISCELLANEOUS</b>	<b>\$1,959.95</b>
	<b>TOTAL RECEIPTS FOR 110 GIFT</b>	<b>\$1,959.95</b>
Fund:	<u>200 GRANT, MISC</u>	
364	CONTRIBUTIONS AND DONATIONS	\$850.00

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

ID: 78-5-218 PAGE: 2

UNIT NAME: SWITZERLAND COUNTY PUBLIC LIBRARY  
 COUNTY: SWITZERLAND COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>200 GRANT, MISC</u>	
341	MISCELLANEOUS REVENUE-OTHER	\$0.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$850.00</b>
	<b>TOTAL RECEIPTS FOR 200 GRANT, MISC</b>	<b>\$850.00</b>
Fund:	<u>300 RAINY DAY</u>	
	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$9,476.44
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$9,476.44</b>
	TRANSFER FROM LIBRARY OPERATING FUND	\$10,000.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$10,000.00</b>
	<b>TOTAL RECEIPTS FOR 300 RAINY DAY</b>	<b>\$19,476.44</b>
Fund:	<u>777 RIVERBOAT REVENUE SHARING</u>	
330	RIVERBOAT REVENUE SHARING	\$41,944.41
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$41,944.41</b>
	<b>TOTAL RECEIPTS FOR 777 RIVERBOAT REVENUE SHARING</b>	<b>\$41,944.41</b>
Fund:	<u>120 CAREER AND EDUCATION</u>	
341	MISCELLANEOUS REVENUE-OTHER	\$8,000.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$8,000.00</b>
	<b>TOTAL RECEIPTS FOR 120 CAREER AND EDUCATION</b>	<b>\$8,000.00</b>
Fund:	<u>115 MEMORIAL</u>	
364	CONTRIBUTIONS AND DONATIONS	\$81.25
	ADJUSTMENT	\$100.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$181.25</b>
	<b>TOTAL RECEIPTS FOR 115 MEMORIAL</b>	<b>\$181.25</b>
Fund:	<u>130 LIBRARY IMPROVEMENT RESERVE</u>	
	TRANSFER FROM LIBRARY OPERATING FUND	\$2,500.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$2,500.00</b>
	<b>TOTAL RECEIPTS FOR 130 LIBRARY IMPROVEMENT RESERVE</b>	<b>\$2,500.00</b>
Fund:	<u>2006 PERF</u>	
	OTHER FINANCING SOURCES	\$3,264.82
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$3,264.82</b>
	<b>TOTAL RECEIPTS FOR 2006 PERF</b>	<b>\$3,264.82</b>
Fund:	<u>PAYROLL WITHHOLDING-FEDERAL</u>	

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

ID: 78-5-218 PAGE: 3

UNIT NAME: SWITZERLAND COUNTY PUBLIC LIBRARY

COUNTY: SWITZERLAND COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>PAYROLL WITHHOLDING-FEDERAL</u>	
400	OTHER TAXES	\$14,878.31
	<b>Total for: TAXES</b>	<b>\$14,878.31</b>
	<b>TOTAL RECEIPTS FOR PAYROLL WITHHOLDING-FEDERAL</b>	<b>\$14,878.31</b>
Fund:	<u>2003 PAYROLL WITHHOLDING-STATE</u>	
400	OTHER TAXES	\$6,106.26
	<b>Total for: TAXES</b>	<b>\$6,106.26</b>
	<b>TOTAL RECEIPTS FOR 2003 PAYROLL WITHHOLDING-STATE</b>	<b>\$6,106.26</b>
Fund:	<u>2004 PAYROLL WITHHOLDING-LOCAL TAX</u>	
400	OTHER TAXES	\$1,636.11
	<b>Total for: TAXES</b>	<b>\$1,636.11</b>
	<b>TOTAL RECEIPTS FOR 2004 PAYROLL WITHHOLDING-LOCAL TAX</b>	<b>\$1,636.11</b>
Fund:	<u>PAYROLL WITHHOLDING-MEDICARE</u>	
	OTHER TAXES	\$13,019.46
	<b>Total for: TAXES</b>	<b>\$13,019.46</b>
	<b>TOTAL RECEIPTS FOR PAYROLL WITHHOLDING-MEDICARE</b>	<b>\$13,019.46</b>
	<b>Total Receipts:</b>	<b>\$362,840.04</b>

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

ID: 78-5-218 PAGE: 1  
COUNTY: SWITZERLAND COUNTY  
UNIT NAME: SWITZERLAND COUNTY PUBLIC LIBRARY

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Fund:	100 GENERAL		
	PERSONAL SERVICES		\$179,010.66
	SUPPLIES		\$7,007.48
	OTHER SERVICES AND CHARGES		\$32,640.10
	CAPITAL OUTLAY		\$9,123.13
	OTHER DISBURSEMENTS		\$0.00
	TRANSFER OF FUNDS		\$12,500.00
	<b>TOTAL</b>		<b>\$240,281.37</b>

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Fund:	110 GIFT		
	SUPPLIES		\$1,692.69
	OTHER SERVICES AND CHARGES		\$20.00
	CAPITAL OUTLAY		\$0.00
	OTHER DISBURSEMENTS		\$87.96
	<b>TOTAL</b>		<b>\$1,800.65</b>

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Fund:	200 GRANT, MISC		
	PERSONAL SERVICES		\$0.00
	SUPPLIES		\$451.95
	OTHER SERVICES AND CHARGES		\$400.00
	CAPITAL OUTLAY		\$25.00
	OTHER DISBURSEMENTS		\$418.23
	<b>TOTAL</b>		<b>\$1,295.18</b>

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Fund:	300 RAINY DAY		
	CAPITAL OUTLAY		\$8,641.18
	<b>TOTAL</b>		<b>\$8,641.18</b>

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Fund:	777 RIVERBOAT REVENUE SHARING		
	SUPPLIES		\$4,442.37
	OTHER SERVICES AND CHARGES		\$676.36
	CAPITAL OUTLAY		\$29,000.00
	<b>TOTAL</b>		<b>\$34,118.73</b>

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Fund:	120 CAREER AND EDUCATION		
	PERSONAL SERVICES		\$13,959.40
	SUPPLIES		\$0.00
	OTHER SERVICES AND CHARGES		\$0.00
	<b>TOTAL</b>		<b>\$13,959.40</b>

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Fund:	115 MEMORIAL		
	CAPITAL OUTLAY		\$0.00
	OTHER DISBURSEMENTS		\$0.00
	<b>TOTAL</b>		<b>\$0.00</b>

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Fund:	130 LIBRARY IMPROVEMENT RESERVE		
	SUPPLIES		\$0.00
	OTHER SERVICES AND CHARGES		\$8,900.05
	CAPITAL OUTLAY		\$1,983.00
	<b>TOTAL</b>		<b>\$10,883.05</b>

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

ID: 78-5-218 PAGE: 2  
COUNTY: SWITZERLAND COUNTY  
UNIT NAME: SWITZERLAND COUNTY PUBLIC LIBRARY

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Fund:	2006 PERF		
		PERSONAL SERVICES	\$3,236.94
	<b>TOTAL</b>		<b>\$3,236.94</b>

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Fund:	PAYROLL WITHHOLDING-FEDERAL		
		PERSONAL SERVICES	\$14,664.79
	<b>TOTAL</b>		<b>\$14,664.79</b>

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Fund:	2003 PAYROLL WITHHOLDING-STATE		
		PERSONAL SERVICES	\$6,075.25
	<b>TOTAL</b>		<b>\$6,075.25</b>

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Fund:	2004 PAYROLL WITHHOLDING-LOCAL TAX		
		PERSONAL SERVICES	\$1,645.67
	<b>TOTAL</b>		<b>\$1,645.67</b>

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Fund:	PAYROLL WITHHOLDING-MEDICARE		
		PERSONAL SERVICES	\$13,000.91
	<b>TOTAL</b>		<b>\$13,000.91</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$349,603.12</b>
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SWITZERLAND COUNTY PUBLIC LIBRARY ID: 78-5-218

COUNTY: SWITZERLAND COUNTY

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

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CASH

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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>
		CHECKING ACCOUNT	XX0083	\$114,320.40			\$95,015.92
		PETTY CASH	4	\$280.22			\$50.00
		CASH CHANGE	5	\$20.00			\$20.00
		SAVINGS ACCOUNT	XX0761	\$31,233.65			\$76,139.77

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**Total CASH:** **\$171,225.69**

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**Total Cash and Investments:** **\$171,225.69**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SWITZERLAND COUNTY PUBLIC LIBRARY ID: 78-5-218  
COUNTY: SWITZERLAND COUNTY

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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: SWITZERLAND COUNTY PUBLIC LIBRARY ID: 78-5-218

COUNTY: SWITZERLAND 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: SWITZERLAND COUNTY PUBLIC LIBRARY ID: 78-5-218

COUNTY: SWITZERLAND COUNTY

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

PAGE: 1

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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: SWITZERLAND COUNTY  
UNIT NAME: SWITZERLAND COUNTY PUBLIC LIBRARY

ID: 78-5-218  
PAGE: 1

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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: SWITZERLAND COUNTY PUBLIC LIBRARY ID: 78-5-218

COUNTY: SWITZERLAND COUNTY

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

PAGE: 1

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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>
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