

FEDERAL IDENTIFICATION NUMBER:
35-6006220

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

UNIT NAME:
OTTERBEIN PUBLIC LIBRARY

COUNTY:
BENTON COUNTY

ID: 4-5-9
(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: DIRECTOR
PRINTED NAME OF OFFICIAL: SARAH RAINEY DATE SIGNED: _____
ADDRESS: PO BOX 550 CITY: OTTERBEIN
23 E FIRST ST EMAIL ADDRESS: SARAH@OTTERBEINPUBLICLIBRARY.ORG
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 583-2107 ZIP: 47970-0000

*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).

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: OTTERBEIN PUBLIC LIBRARY

ID: 4-5-9

CASH UNITS ONLY

COUNTY: BENTON 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						
101 GENERAL	\$53,530.44	\$111,787.84	\$124,667.52	\$40,650.76	\$0.00	\$40,650.76
Total by Fund Type:	\$53,530.44	\$111,787.84	\$124,667.52	\$40,650.76	\$0.00	\$40,650.76
FUND TYPE: SPECIAL REVENUE						
DONATIONS	\$20,323.96	\$0.00	\$219.39	\$20,104.57	\$0.00	\$20,104.57
GIFT	\$11,346.42	\$1,351.51	\$3,865.82	\$8,832.11	\$0.00	\$8,832.11
LEVY EXCESS	\$2,706.00	\$321.98	\$0.00	\$3,027.98	\$0.00	\$3,027.98
RAINY DAY	\$9,453.58	\$5,112.52	\$0.00	\$14,566.10	\$0.00	\$14,566.10
Total by Fund Type:	\$43,829.96	\$6,786.01	\$4,085.21	\$46,530.76	\$0.00	\$46,530.76
FUND TYPE: DEBT SERVICE						
BOND SINKING FUND	\$5,652.00	\$0.00	\$0.00	\$5,652.00	\$0.00	\$5,652.00
180 DEBT SERVICE - OTHER	\$46,710.55	\$107,564.00	\$99,750.00	\$54,524.55	\$0.00	\$54,524.55
Total by Fund Type:	\$52,362.55	\$107,564.00	\$99,750.00	\$60,176.55	\$0.00	\$60,176.55
FUND TYPE: CAPITAL PROJECTS						
CONSTRUCTION	\$109,045.30	\$936.05	\$0.00	\$109,981.35	\$0.00	\$109,981.35
LIBRARY CAPITAL PROJECTS	\$872.90	\$0.00	\$872.90	\$0.00	\$0.00	\$0.00
2011 LIBRARY IMPROVEMENT RESERVE	\$34,197.75	\$2,583.72	\$792.83	\$35,988.64	\$0.00	\$35,988.64
Total by Fund Type:	\$144,115.95	\$3,519.77	\$1,665.73	\$145,969.99	\$0.00	\$145,969.99

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: OTTERBEIN PUBLIC LIBRARY

ID: 4-5-9

CASH UNITS ONLY

COUNTY: BENTON 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:	\$293,838.90	\$229,657.62	\$230,168.46	\$293,328.06	\$0.00	\$293,328.06
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$8,948.12				
Transfers Out			\$8,948.12			
Net Receipts and Disbursements		\$220,709.50	\$221,220.34			

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

ID: 4-5-9 PAGE: 1

UNIT NAME: OTTERBEIN PUBLIC LIBRARY
 COUNTY: BENTON COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>101 GENERAL</u>	
GENERAL PROPERTY TAXES	\$67,382.27
Total for: TAXES	\$67,382.27
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$0.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$2,270.83
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$369.00
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$4,974.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$25,284.24
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$3,852.24
Total for: INTERGOVERNMENTAL	\$36,750.31
COPY MACHINE CHARGES	\$842.11
CONTRACTUAL SERVICES	\$3,571.55
Total for: CHARGES FOR SERVICES	\$4,413.66
FINES AND FEES-OTHER	\$2,178.10
Total for: FINES, FORFEITURES, AND FEES	\$2,178.10
INTEREST EARNED	\$105.60
RENTAL OF PROPERTY	\$85.00
Total for: MISCELLANEOUS	\$190.60
TRANSFER OF FUNDS-OTHER	\$872.90
REIMBURSEMENTS-OTHER	\$0.00
Total for: OTHER FINANCING SOURCES	\$872.90
TOTAL RECEIPTS FOR 101 GENERAL	\$111,787.84
Fund: <u>DONATIONS</u>	
INTEREST EARNED	\$0.00
Total for: MISCELLANEOUS	\$0.00
TOTAL RECEIPTS FOR DONATIONS	\$0.00
Fund: <u>GIFT</u>	
MISCELLANEOUS REVENUE-OTHER	\$1,351.51
Total for: MISCELLANEOUS	\$1,351.51
TOTAL RECEIPTS FOR GIFT	\$1,351.51
Fund: <u>RAINY DAY</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$3,735.23
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$802.07
Total for: INTERGOVERNMENTAL	\$4,537.30
TRANSFER FROM LIBRARY OPERATING FUND	\$575.22
Total for: OTHER FINANCING SOURCES	\$575.22

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

ID: 4-5-9 PAGE: 2

UNIT NAME: OTTERBEIN PUBLIC LIBRARY
 COUNTY: BENTON COUNTY

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR RAINY DAY	\$5,112.52
Fund: <u>LEVY EXCESS</u>	
GENERAL PROPERTY TAXES	\$321.98
Total for: TAXES	\$321.98
TOTAL RECEIPTS FOR LEVY EXCESS	\$321.98
Fund: <u>180 DEBT SERVICE - OTHER</u>	
GENERAL PROPERTY TAXES	\$98,383.56
Total for: TAXES	\$98,383.56
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$3,602.32
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$578.00
Total for: INTERGOVERNMENTAL	\$4,180.32
INTEREST EARNED	\$0.12
Total for: MISCELLANEOUS	\$0.12
TRANSFER FROM LIBRARY OPERATING FUND	\$5,000.00
Total for: OTHER FINANCING SOURCES	\$5,000.00
TOTAL RECEIPTS FOR 180 DEBT SERVICE - OTHER	\$107,564.00
Fund: <u>CONSTRUCTION</u>	
INTEREST EARNED	\$936.05
Total for: MISCELLANEOUS	\$936.05
TOTAL RECEIPTS FOR CONSTRUCTION	\$936.05
Fund: <u>LIBRARY CAPITAL PROJECTS</u>	
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$0.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$0.00
Total for: INTERGOVERNMENTAL	\$0.00
TOTAL RECEIPTS FOR LIBRARY CAPITAL PROJECTS	\$0.00
Fund: <u>2011 LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$83.72
INTEREST EARNED	\$0.00
MISCELLANEOUS REVENUE-OTHER	\$0.00
MISCELLANEOUS REVENUE-OTHER	\$0.00
Total for: MISCELLANEOUS	\$83.72
TRANSFER FROM LIBRARY OPERATING FUND	\$2,500.00
Total for: OTHER FINANCING SOURCES	\$2,500.00
TOTAL RECEIPTS FOR 2011 LIBRARY IMPROVEMENT RESERVE	\$2,583.72

UNIT NAME: OTTERBEIN PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: BENTON COUNTY

FOR THE FISCAL YEAR ENDING 2010

Title

Amount

Fund: 2011 LIBRARY IMPROVEMENT RESERVE

Total Receipts:

\$229,657.62

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

ID: 4-5-9 PAGE: 1
COUNTY: BENTON COUNTY
UNIT NAME: OTTERBEIN PUBLIC LIBRARY

Fund:	101 GENERAL		
	PERSONAL SERVICES		\$75,239.67
	SUPPLIES		\$4,924.39
	OTHER SERVICES AND CHARGES		\$23,130.96
	CAPITAL OUTLAY		\$8,476.00
	OTHER DISBURSEMENTS		\$4,821.28
	TRANSFER OF FUNDS		\$8,075.22
	TOTAL		\$124,667.52

Fund:	DONATIONS		
	OTHER DISBURSEMENTS		\$219.39
	TOTAL		\$219.39

Fund:	GIFT		
	OTHER DISBURSEMENTS		\$3,865.82
	TOTAL		\$3,865.82

Fund:	180 DEBT SERVICE - OTHER		
	OTHER SERVICES AND CHARGES		\$99,750.00
	TOTAL		\$99,750.00

Fund:	CONSTRUCTION		
	OTHER SERVICES AND CHARGES		\$0.00
	OTHER DISBURSEMENTS		\$0.00
	TOTAL		\$0.00

Fund:	LIBRARY CAPITAL PROJECTS		
	PERSONAL SERVICES		\$0.00
	TRANSFER OF FUNDS		\$872.90
	TOTAL		\$872.90

Fund:	2011 LIBRARY IMPROVEMENT RESERVE		
	CAPITAL OUTLAY		\$792.83
	TOTAL		\$792.83

TOTAL DISBURSEMENTS:			\$230,168.46
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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 SAVINGS	20021828	\$46,608.60			\$41,714.12
		OPERATING CHECKING	9184237	\$59,558.26			\$59,331.51
		DEBT SERVICE	9171943	\$46,710.55			\$44,861.30
		CONSTRUCTION	9508861	\$109,045.30			\$109,981.35
		LIRF	20010287	\$33,028.86			\$35,346.16
		SINKAGE	18043275	\$5,652.00			\$5,652.00

Total CASH: **\$296,886.44**

Total Cash and Investments: **\$296,886.44**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: OTTERBEIN PUBLIC LIBRARY
COUNTY: BENTON COUNTY

ID: 4-5-9

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: OTTERBEIN PUBLIC LIBRARY

ID: 4-5-9

COUNTY: BENTON 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>
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: OTTERBEIN PUBLIC LIBRARY

ID: 4-5-9

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

COUNTY: BENTON COUNTY
UNIT NAME: OTTERBEIN PUBLIC LIBRARY

ID: 4-5-9
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: OTTERBEIN PUBLIC LIBRARY

ID: 4-5-9

COUNTY: BENTON 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>
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