

FEDERAL IDENTIFICATION NUMBER:
35-6001777

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

UNIT NAME:
LEBANON PUBLIC LIBRARY

COUNTY:
BOONE COUNTY

ID: 6-5-15
(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: TREASURER
PRINTED NAME OF OFFICIAL: KAREN RICHARDS DATE SIGNED: _____
ADDRESS: 104 E. WASHINGTON ST. CITY: LEBANON
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 482-3460 EMAIL ADDRESS: GLENNA@LEBLIB.ORG
ZIP: 46052-0000

*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: LEBANON PUBLIC LIBRARY

ID: 6-5-15

CASH UNITS ONLY

COUNTY: BOONE 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						
100 GENERAL	\$84,552.34	\$1,500,788.22	\$1,432,543.03	\$152,797.53	\$0.00	\$152,797.53
Total by Fund Type:	\$84,552.34	\$1,500,788.22	\$1,432,543.03	\$152,797.53	\$0.00	\$152,797.53
FUND TYPE: SPECIAL REVENUE						
600 BUILDING GIFT	\$187,156.15	\$110,747.19	\$13,143.11	\$284,760.23	\$0.00	\$284,760.23
500 LEVY EXCESS	\$22,220.00	\$2,202.40	\$0.00	\$24,422.40	\$0.00	\$24,422.40
910 RAINY DAY	\$376,764.94	\$106,216.21	\$0.00	\$482,981.15	\$0.00	\$482,981.15
Total by Fund Type:	\$586,141.09	\$219,165.80	\$13,143.11	\$792,163.78	\$0.00	\$792,163.78
FUND TYPE: DEBT SERVICE						
620 LEASE RENTAL PAYMENT	\$270,214.90	\$886,553.10	\$724,000.00	\$432,768.00	\$0.00	\$432,768.00
Total by Fund Type:	\$270,214.90	\$886,553.10	\$724,000.00	\$432,768.00	\$0.00	\$432,768.00
FUND TYPE: CAPITAL PROJECTS						
800 CONSTRUCTION	\$6,292.50	\$0.00	\$0.00	\$6,292.50	\$0.00	\$6,292.50
400 LIBRARY CAPITAL PROJECTS	\$266.02	\$75,966.43	\$73,907.56	\$2,324.89	\$0.00	\$2,324.89
700 LIBRARY IMPROVEMENT RESERVE	\$238,177.61	\$0.00	\$0.00	\$238,177.61	\$0.00	\$238,177.61
Total by Fund Type:	\$244,736.13	\$75,966.43	\$73,907.56	\$246,795.00	\$0.00	\$246,795.00
FUND TYPE: AGENCY						
200 PAYROLL	\$19,498.04	\$186,413.98	\$185,509.47	\$20,402.55	\$0.00	\$20,402.55
Total by Fund Type:	\$19,498.04	\$186,413.98	\$185,509.47	\$20,402.55	\$0.00	\$20,402.55

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LEBANON PUBLIC LIBRARY

ID: 6-5-15

CASH UNITS ONLY

COUNTY: BOONE 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:	\$1,205,142.50	\$2,868,887.53	\$2,429,103.17	\$1,644,926.86	\$0.00	\$1,644,926.86
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$371,923.45				
Transfers Out			\$371,923.45			
Net Receipts and Disbursements		\$2,496,964.08	\$2,057,179.72			

UNIT NAME: LEBANON PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: BOONE COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund: <u>100 GENERAL</u>		
100700	GENERAL PROPERTY TAXES	\$352,859.26
	Total for: TAXES	\$352,859.26
100770	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$417.00
100770	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$43,426.98
100770	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,443.41
100770	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$874,687.08
100715	TOWNSHIP CONTRACTS (LIBRARIES)	\$10,850.00
	Total for: INTERGOVERNMENTAL	\$930,824.47
100740	COPY MACHINE CHARGES	\$3,387.93
100770	CHARGES FOR SERVICES-OTHER	\$4,015.32
	Total for: CHARGES FOR SERVICES	\$7,403.25
100710	FINES AND FEES-OTHER	\$16,612.18
	Total for: FINES, FORFEITURES, AND FEES	\$16,612.18
100711	INTEREST EARNED	\$4,515.25
100720	CONTRIBUTIONS AND DONATIONS	\$2,964.34
	Total for: MISCELLANEOUS	\$7,479.59
700701	TRANSFER OF FUNDS-OTHER	\$185,509.47
100730	PLAC CARD SALES	\$100.00
	Total for: OTHER FINANCING SOURCES	\$185,609.47
TOTAL RECEIPTS FOR 100 GENERAL		\$1,500,788.22
Fund: <u>600 BUILDING GIFT</u>		
600701	FED. GRANTS-LSTA GRANTS	\$10,585.18
	Total for: INTERGOVERNMENTAL	\$10,585.18
600701	CONTRIBUTIONS AND DONATIONS	\$100,162.01
	Total for: MISCELLANEOUS	\$100,162.01
TOTAL RECEIPTS FOR 600 BUILDING GIFT		\$110,747.19
Fund: <u>910 RAINY DAY</u>		
910700	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$106,216.21
	Total for: INTERGOVERNMENTAL	\$106,216.21
TOTAL RECEIPTS FOR 910 RAINY DAY		\$106,216.21
Fund: <u>500 LEVY EXCESS</u>		
500	OTHER TAXES	\$2,202.40
	Total for: TAXES	\$2,202.40
TOTAL RECEIPTS FOR 500 LEVY EXCESS		\$2,202.40

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

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UNIT NAME: LEBANON PUBLIC LIBRARY
COUNTY: BOONE COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>620 LEASE RENTAL PAYMENT</u>	
620710	GENERAL PROPERTY TAXES	\$760,257.58
	Total for: TAXES	\$760,257.58
620710	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$880.50
620710	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$91,525.42
620710	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$3,068.59
	Total for: INTERGOVERNMENTAL	\$95,474.51
	MISCELLANEOUS REVENUE-OTHER	\$30,821.01
	Total for: MISCELLANEOUS	\$30,821.01
	TOTAL RECEIPTS FOR 620 LEASE RENTAL PAYMENT	\$886,553.10
Fund:	<u>400 LIBRARY CAPITAL PROJECTS</u>	
400710	GENERAL PROPERTY TAXES	\$68,708.31
	Total for: TAXES	\$68,708.31
400710	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$69.00
400710	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$6,934.12
400710	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$255.00
	Total for: INTERGOVERNMENTAL	\$7,258.12
	TOTAL RECEIPTS FOR 400 LIBRARY CAPITAL PROJECTS	\$75,966.43
Fund:	<u>200 PAYROLL</u>	
200601	TRANSFER OF FUNDS-OTHER	\$186,413.98
	Total for: OTHER FINANCING SOURCES	\$186,413.98
	TOTAL RECEIPTS FOR 200 PAYROLL	\$186,413.98
	Total Receipts:	\$2,868,887.53

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PART 3 - DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2010

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COUNTY: BOONE COUNTY
UNIT NAME: LEBANON PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$876,529.75
	SUPPLIES		\$43,871.57
	OTHER SERVICES AND CHARGES		\$156,402.15
	CAPITAL OUTLAY		\$169,325.58
	TRANSFER OF FUNDS		\$186,413.98
	TOTAL		\$1,432,543.03

Fund:	600 BUILDING GIFT		
	CAPITAL OUTLAY		\$13,143.11
	TOTAL		\$13,143.11

Fund:	620 LEASE RENTAL PAYMENT		
	CAPITAL OUTLAY		\$724,000.00
	TOTAL		\$724,000.00

Fund:	400 LIBRARY CAPITAL PROJECTS		
	CAPITAL OUTLAY		\$73,907.56
	TOTAL		\$73,907.56

Fund:	200 PAYROLL		
	TRANSFER OF FUNDS		\$185,509.47
	TOTAL		\$185,509.47

TOTAL DISBURSEMENTS:			\$2,429,103.17
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UNIT NAME: LEBANON PUBLIC LIBRARY

ID: 6-5-15

COUNTY: BOONE COUNTY

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

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>
		KEY BANK- CHECKING	359681074480				\$146,891.10
		STATE BANK OF LIZTON	6577407				\$1,498,035.76

Total CASH: **\$1,644,926.86**

Total Cash and Investments: **\$1,644,926.86**

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UNIT NAME: LEBANON PUBLIC LIBRARY
COUNTY: BOONE COUNTY

ID: 6-5-15

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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:

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

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LEBANON PUBLIC LIBRARY

ID: 6-5-15

COUNTY: BOONE 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: LEBANON PUBLIC LIBRARY

ID: 6-5-15

COUNTY: BOONE 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: BOONE COUNTY
UNIT NAME: LEBANON PUBLIC LIBRARY

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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: LEBANON PUBLIC LIBRARY

ID: 6-5-15

COUNTY: BOONE COUNTY

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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>
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