

FEDERAL IDENTIFICATION NUMBER:
35-6004195

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

UNIT NAME:
WASHINGTON CARNEGIE PUBLIC LIBRARY

COUNTY:
DAVIESS COUNTY

ID: 14-5-32
(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)
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- PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS AND DISBURSEMENTS (NOT USED FOR 2009)
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- 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: TERESA HEIDENREICH DATE SIGNED: _____
ADDRESS: 300 W MAIN ST CITY: WASHINGTON
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 254-4586 EMAIL ADDRESS: TERESAH@WASHINGTONPUBLICLIBRARY.ORG
ZIP: 47501-2607

*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: DAVISS 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>
Section I						
FUND TYPE: GENERAL						
150 CASH CHANGE	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00
100 GENERAL	\$121,368.11	\$413,603.08	\$424,415.89	\$110,555.30	\$0.00	\$110,555.30
150 PETTY CASH	\$35.00	\$0.00	\$0.00	\$35.00	\$0.00	\$35.00
Total by Fund Type:	\$121,453.11	\$413,603.08	\$424,415.89	\$110,640.30	\$0.00	\$110,640.30
FUND TYPE: SPECIAL REVENUE						
350 COMMUNITY FOUNDATION	\$0.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00
300 GIFT	\$2,883.17	\$15,347.85	\$15,744.51	\$2,486.51	\$0.00	\$2,486.51
302 GIFT #2	\$532.74	\$2,175.00	\$2,044.04	\$663.70	\$0.00	\$663.70
310 GRANT, MISC	\$1,800.00	\$1,160.00	\$1,575.00	\$1,385.00	\$0.00	\$1,385.00
105 LEVY EXCESS	\$0.00	\$1,478.46	\$0.00	\$1,478.46	\$0.00	\$1,478.46
1100 RAINY DAY	\$90,932.48	\$39,629.06	\$39,629.06	\$90,932.48	\$0.00	\$90,932.48
320 SPECIAL REVENUE-OTHER #3	\$0.00	\$9,750.00	\$9,567.00	\$183.00	\$0.00	\$183.00
Total by Fund Type:	\$96,148.39	\$72,540.37	\$68,559.61	\$100,129.15	\$0.00	\$100,129.15
FUND TYPE: DEBT SERVICE						
500 BOND AND INTEREST REDEMPTION	\$103,044.09	\$228,009.77	\$298,500.00	\$32,553.86	\$0.00	\$32,553.86
Total by Fund Type:	\$103,044.09	\$228,009.77	\$298,500.00	\$32,553.86	\$0.00	\$32,553.86
FUND TYPE: CAPITAL PROJECTS						
400 LIBRARY IMPROVEMENT RESERVE	\$0.10	\$320,741.78	\$218,363.25	\$102,378.63	\$0.00	\$102,378.63
Total by Fund Type:	\$0.10	\$320,741.78	\$218,363.25	\$102,378.63	\$0.00	\$102,378.63
FUND TYPE: AGENCY						
200 PAYROLL	\$0.00	\$49,977.39	\$49,977.39	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$0.00	\$49,977.39	\$49,977.39	\$0.00	\$0.00	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WASHINGTON CARNEGIE PUBLIC LIBRARY ID: 14-5-32

CASH UNITS ONLY

COUNTY: DAVISS 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>	<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						
Subtotal All Funds:	\$320,645.69	\$1,084,872.39	\$1,059,816.14	\$345,701.94	\$0.00	\$345,701.94
Section II						
Less:						
Investment Sales		\$360,370.84				
Investment Purchases			\$200,000.00			
Transfers In		\$0.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$724,501.55	\$859,816.14			

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

ID: 14-5-32 PAGE: 1
 UNIT NAME: WASHINGTON CARNEGIE PUBLIC LIBRARY
 COUNTY: DAVISS COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>100 GENERAL</u>	
100530	GENERAL PROPERTY TAXES	\$174,536.03
	Total for: TAXES	\$174,536.03
100532	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,469.00
100534	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$18,751.86
100536	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$4,263.52
100533	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$113,793.00
100531	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$23,827.96
100514	TOWNSHIP CONTRACTS (LIBRARIES)	\$25,250.00
	Total for: INTERGOVERNMENTAL	\$187,355.34
100511	COPY MACHINE CHARGES	\$3,323.93
100513	CHARGES FOR SERVICES-OTHER	\$1,852.00
	Total for: CHARGES FOR SERVICES	\$5,175.93
100510	FINES AND FEES-OTHER	\$6,966.79
	Total for: FINES, FORFEITURES, AND FEES	\$6,966.79
100520	INTEREST EARNED	\$35.43
100538	INTEREST EARNED	\$476.41
100537	MISCELLANEOUS REVENUE-OTHER	\$520.88
	Total for: MISCELLANEOUS	\$1,032.72
100539	INSURANCE REIMBURSEMENTS	\$38,536.27
	Total for: OTHER FINANCING SOURCES	\$38,536.27
	TOTAL RECEIPTS FOR 100 GENERAL	\$413,603.08
Fund:	<u>300 GIFT</u>	
300510	CONTRIBUTIONS AND DONATIONS	\$15,347.85
	Total for: MISCELLANEOUS	\$15,347.85
	TOTAL RECEIPTS FOR 300 GIFT	\$15,347.85
Fund:	<u>310 GRANT, MISC</u>	
310500	OTHER FINANCING SOURCES	\$1,160.00
	Total for: OTHER FINANCING SOURCES	\$1,160.00
	TOTAL RECEIPTS FOR 310 GRANT, MISC	\$1,160.00
Fund:	<u>1100 RAINY DAY</u>	
	SALE OF INVESTMENTS	\$39,629.06
	Total for: OTHER FINANCING SOURCES	\$39,629.06
	TOTAL RECEIPTS FOR 1100 RAINY DAY	\$39,629.06
Fund:	<u>302 GIFT #2</u>	
302500	CONTRIBUTIONS AND DONATIONS	\$2,175.00

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

ID: 14-5-32 PAGE: 2

UNIT NAME: WASHINGTON CARNEGIE PUBLIC LIBRARY

COUNTY: DAVISS COUNTY

<u>Title</u>	<u>Amount</u>
Total for: MISCELLANEOUS	\$2,175.00
TOTAL RECEIPTS FOR 302 GIFT #2	\$2,175.00
Fund: <u>350 COMMUNITY FOUNDATION</u>	
350510 CONTRIBUTIONS AND DONATIONS	\$3,000.00
Total for: MISCELLANEOUS	\$3,000.00
TOTAL RECEIPTS FOR 350 COMMUNITY FOUNDATION	\$3,000.00
Fund: <u>105 LEVY EXCESS</u>	
105500 OTHER FINANCING SOURCES	\$1,478.46
Total for: OTHER FINANCING SOURCES	\$1,478.46
TOTAL RECEIPTS FOR 105 LEVY EXCESS	\$1,478.46
Fund: <u>320 SPECIAL REVENUE-OTHER #3</u>	
320500 CONTRACTUAL SERVICES	\$9,750.00
Total for: CHARGES FOR SERVICES	\$9,750.00
TOTAL RECEIPTS FOR 320 SPECIAL REVENUE-OTHER #3	\$9,750.00
Fund: <u>500 BOND AND INTEREST REDEMPTION</u>	
500510 GENERAL PROPERTY TAXES	\$199,957.22
Total for: TAXES	\$199,957.22
500511 FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,685.00
500512 AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$21,483.07
500513 COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$4,884.48
Total for: INTERGOVERNMENTAL	\$28,052.55
TOTAL RECEIPTS FOR 500 BOND AND INTEREST REDEMPTION	\$228,009.77
Fund: <u>400 LIBRARY IMPROVEMENT RESERVE</u>	
400500 SALE OF INVESTMENTS	\$320,741.78
Total for: OTHER FINANCING SOURCES	\$320,741.78
TOTAL RECEIPTS FOR 400 LIBRARY IMPROVEMENT RESERVE	\$320,741.78
Fund: <u>200 PAYROLL</u>	
OTHER TAXES	\$49,977.39
Total for: TAXES	\$49,977.39
TOTAL RECEIPTS FOR 200 PAYROLL	\$49,977.39
Total Receipts:	\$1,084,872.39

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

ID: 14-5-32 PAGE: 1
 COUNTY: DAVISS COUNTY
 UNIT NAME: WASHINGTON CARNEGIE PUBLIC LIBRARY

Fund: 100 GENERAL		
	PERSONAL SERVICES	\$244,548.21
	SUPPLIES	\$7,387.15
	OTHER SERVICES AND CHARGES	\$127,383.43
	CAPITAL OUTLAY	\$41,304.18
	OTHER DISBURSEMENTS	\$3,792.92
	TOTAL	\$424,415.89
Fund: 300 GIFT		
	OTHER DISBURSEMENTS	\$15,744.51
	TOTAL	\$15,744.51
Fund: 310 GRANT, MISC		
	OTHER DISBURSEMENTS	\$1,575.00
	TOTAL	\$1,575.00
Fund: 1100 RAINY DAY		
	PURCHASE OF INVESTMENTS	\$39,629.06
	TOTAL	\$39,629.06
Fund: 302 GIFT #2		
	OTHER DISBURSEMENTS	\$2,044.04
	TOTAL	\$2,044.04
Fund: 350 COMMUNITY FOUNDATION		
	OTHER DISBURSEMENTS	\$0.00
	TOTAL	\$0.00
Fund: 320 SPECIAL REVENUE-OTHER #3		
	OTHER DISBURSEMENTS	\$9,567.00
	TOTAL	\$9,567.00
Fund: 500 BOND AND INTEREST REDEMPTION		
	OTHER DISBURSEMENTS	\$298,500.00
	TOTAL	\$298,500.00
Fund: 400 LIBRARY IMPROVEMENT RESERVE		
	OTHER DISBURSEMENTS	\$57,992.31
	PURCHASE OF INVESTMENTS	\$160,370.94
	TOTAL	\$218,363.25
Fund: 200 PAYROLL		
	OTHER DISBURSEMENTS	\$49,977.39
	TOTAL	\$49,977.39
TOTAL DISBURSEMENTS:		\$1,059,816.14

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>
		CHECKING	357067243	\$320,560.69			\$345,616.94
		PETTY CASH/CHANGE FUND	ON HAND	\$85.00			\$85.00

Total CASH: **\$345,701.94**

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>
07/14/2008	1100 RAINY DAY	CERTIFICATE OF DEPOSIT	118005140	\$0.00	01/07/2010	1.00	\$0.00

Total by Fund: **\$0.00**

09/07/2009	400 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	2528360125	\$160,370.84	01/07/2010	0.60	\$0.00
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Total by Fund: **\$0.00**

Total INVESTMENTS: **\$0.00**

Total Cash and Investments: **\$345,701.94**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WASHINGTON CARNEGIE PUBLIC LIBRARY ID: 14-5-32
COUNTY: DAVISS 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:

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

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WASHINGTON CARNEGIE PUBLIC LIBRARY ID: 14-5-32

COUNTY: DAVISS 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: WASHINGTON CARNEGIE PUBLIC LIBRARY ID: 14-5-32

COUNTY: DAVISS 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: DAVIESS COUNTY
UNIT NAME: WASHINGTON CARNEGIE PUBLIC LIBRARY

ID: 14-5-32
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: WASHINGTON CARNEGIE PUBLIC LIBRARY ID: 14-5-32

COUNTY: DAVIESS 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>
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