FEDERAL IDENTIFICATION NUMBER:
35-6000315

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

UNIT NAME:
BUTLER CARNEGIE PUBLIC LIBRARY

COUNTY:
DEKALB COUNTY

ANNUAL LIBRARY FINANCIAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

LAR-1 (REVISED 2009)

FOR THE FISCAL YEAR THAT ENDED 2010

ID: 17-5-37
(State Board of Accounts USE ONLY)

CONTENTS:


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PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS AND DISBURSEMENTS (NOT USED FOR 2009)
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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: ELLEN STUCKEY DATE SIGNED: _____

ADDRESS: 340 SOUTH BROADWAY ST. CITY: BUTLER

EMAIL ADDRESS: ELLEN@BUTLERPUBLICLIBRARY.NET

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 868-2351 ZIP: 46721-1308

*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: BUTLER CARNEGIE PUBLIC LIBRARY ID: 17-5-37

**CASH UNITS ONLY** COUNTY: DEKALB COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES

FOR THE FISCAL YEAR ENDING 2010



| Funds<br>**Section I** | Beginning Cash Fund Balances 01/01/2010 | 2010 Receipts | 2010 Disbursements | Ending Cash Fund Balances 12/31/2010 | Investments at 12/31/2010 | Total Cash and Investments at 12/31/2010 |
|---|---|---|---|---|---|---|
| **FUND TYPE: GENERAL** | | | | | | |
| 100 GENERAL | $17,716.32 | $327,712.33 | $266,456.13 | $78,972.52 | $0.00 | $78,972.52 |
| 250 PETTY CASH | $120.00 | $0.00 | $0.00 | $120.00 | $0.00 | $120.00 |
| **Total by Fund Type:** | **$17,836.32** | **$327,712.33** | **$266,456.13** | **$79,092.52** | **$0.00** | **$79,092.52** |
| **FUND TYPE: SPECIAL REVENUE** | | | | | | |
| 500 GIFT | $111,465.07 | $72,750.37 | $171,452.98 | $12,762.46 | $0.00 | $12,762.46 |
| 700 LEVY EXCESS | $0.00 | $467.53 | $0.00 | $467.53 | $0.00 | $467.53 |
| 350 RAINY DAY | $3,803.46 | $3,425.70 | $2,646.63 | $4,582.53 | $0.00 | $4,582.53 |
| 460 STATE GRANT | $2,475.00 | $2,320.00 | $2,475.00 | $2,320.00 | $0.00 | $2,320.00 |
| **Total by Fund Type:** | **$117,743.53** | **$78,963.60** | **$176,574.61** | **$20,132.52** | **$0.00** | **$20,132.52** |
| **FUND TYPE: CAPITAL PROJECTS** | | | | | | |
| 450 CONSTRUCTION | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 400 LIBRARY CAPITAL PROJECTS | $-2,157.63 | $2,157.63 | $0.00 | $0.00 | $0.00 | $0.00 |
| 300 LIBRARY IMPROVEMENT RESERVE | $25,933.46 | $25,814.55 | $27,658.00 | $24,090.01 | $0.00 | $24,090.01 |
| **Total by Fund Type:** | **$23,775.83** | **$27,972.18** | **$27,658.00** | **$24,090.01** | **$0.00** | **$24,090.01** |
| **FUND TYPE: ENTERPRISE** | | | | | | |
| 225 STATE SALES TAX PAYABLE | $0.00 | $13.08 | $0.00 | $13.08 | $0.00 | $13.08 |
| **Total by Fund Type:** | **$0.00** | **$13.08** | **$0.00** | **$13.08** | **$0.00** | **$13.08** |
| **FUND TYPE: AGENCY** | | | | | | |
| 200 PAYROLL | $2,195.55 | $28,677.22 | $28,835.94 | $2,036.83 | $0.00 | $2,036.83 |
| 600 PLAC CARD | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| **Total by Fund Type:** | **$2,195.55** | **$28,677.22** | **$28,835.94** | **$2,036.83** | **$0.00** | **$2,036.83** |

(LAR-1) ANNUAL FINANCIAL REPORT UNIT NAME: BUTLER CARNEGIE PUBLIC LIBRARY ID: 17-5-37

**CASH UNITS ONLY** COUNTY: DEKALB COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES

FOR THE FISCAL YEAR ENDING 2010



| Funds<br>**Section I** | Beginning Cash Fund Balances 01/01/2010 | 2010 Receipts | 2010 Disbursements | Ending Cash Fund Balances 12/31/2010 | Investments at 12/31/2010 | Total Cash and Investments at 12/31/2010 |
|---|---|---|---|---|---|---|
| **Subtotal All Funds:** | **$161,551.23** | **$463,338.41** | **$499,524.68** | **$125,364.96** | **$0.00** | **$125,364.96** |
| **Section II** | | | | | | |
| Less: | | | | | | |
| Investment Sales | | $0.00 | | | | |
| Investment Purchases | | | $0.00 | | | |
| Transfers In | | $73,757.63 | | | | |
| Transfers Out | | | $73,757.63 | | | |
| Net Receipts and Disbursements | | $389,580.78 | $425,767.05 | | | |

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UNIT NAME: BUTLER CARNEGIE PUBLIC LIBRARY

PART 2 - RECEIPTS COUNTY: DEKALB COUNTY

FOR THE FISCAL YEAR ENDING 2010

| | Title | Amount |
|---|---|---|
| Fund: | 100 GENERAL | |
| 1002050 | GENERAL PROPERTY TAXES | $196,088.25 |
| | **Total for: TAXES** | **$196,088.25** |
| 1002030 | FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | $461.00 |
| 1002040 | AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL | $8,659.71 |
| 1002070 | COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL | $394.00 |
| 1002010 | CAGIT CERTIFIED SHARES INTERGOVERNMENTAL | $48,614.04 |
| 1002020 | CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNM | $9,289.74 |
| 1001060 | TOWNSHIP CONTRACTS (LIBRARIES) | $3,500.00 |
| 1001061 | TOWNSHIP CONTRACTS (LIBRARIES) | $500.00 |
| | **Total for: INTERGOVERNMENTAL** | **$71,418.49** |
| 1001020 | COPY MACHINE CHARGES | $1,958.90 |
| 1001062 | CONTRACTUAL SERVICES | $750.00 |
| 1001040 | CHARGES FOR SERVICES-OTHER | $1,081.80 |
| 1001041 | CHARGES FOR SERVICES-OTHER | $420.69 |
| 1001042 | CHARGES FOR SERVICES-OTHER | $225.96 |
| 1001043 | CHARGES FOR SERVICES-OTHER | $263.50 |
| 1001044 | CHARGES FOR SERVICES-OTHER | $524.90 |
| 1001045 | CHARGES FOR SERVICES-OTHER | $131.57 |
| 1001046 | CHARGES FOR SERVICES-OTHER | $532.52 |
| | **Total for: CHARGES FOR SERVICES** | **$5,889.84** |
| 1001001 | FINES AND FEES-OTHER | $4,770.68 |
| | **Total for: FINES, FORFEITURES, AND FEES** | **$4,770.68** |
| 1001030 | INTEREST EARNED | $60.12 |
| 1001050 | MISCELLANEOUS REVENUE-OTHER | $3,684.95 |
| | **Total for: MISCELLANEOUS** | **$3,745.07** |
| 1001051 | TRANSFER OF FUNDS-OTHER | $25,800.00 |
| 1001052 | TRANSFER OF FUNDS-OTHER | $20,000.00 |
| 1003200 | REIMBURSEMENTS-OTHER | $0.00 |
| | **Total for: OTHER FINANCING SOURCES** | **$45,800.00** |
| | **TOTAL RECEIPTS FOR 100 GENERAL** | **$327,712.33** |
| Fund: | 460 STATE GRANT | |
| 4601010 | STATE GRANTS-OTHER | $2,320.00 |
| | **Total for: INTERGOVERNMENTAL** | **$2,320.00** |
| | **TOTAL RECEIPTS FOR 460 STATE GRANT** | **$2,320.00** |
| Fund: | 500 GIFT | |
| 5001003 | INTEREST EARNED | $40.79 |
| 5001001 | CONTRIBUTIONS AND DONATIONS | $72,709.58 |

UNIT NAME: BUTLER CARNEGIE PUBLIC LIBRARY

PART 2 - RECEIPTS COUNTY: DEKALB COUNTY

FOR THE FISCAL YEAR ENDING 2010

| | Title | Amount |
|---|---|---|
| Fund: | 500 GIFT | |
| | **Total for: MISCELLANEOUS** | **$72,750.37** |
| 5001001 | TRANSFER FROM LIBRARY OPERATING FUND | $0.00 |
| | **Total for: OTHER FINANCING SOURCES** | **$0.00** |
| | **TOTAL RECEIPTS FOR 500 GIFT** | **$72,750.37** |
| Fund: | 350 RAINY DAY | |
| 3500035 | CAGIT CERTIFIED SHARES INTERGOVERNMENTAL | $3,425.70 |
| | **Total for: INTERGOVERNMENTAL** | **$3,425.70** |
| | **TOTAL RECEIPTS FOR 350 RAINY DAY** | **$3,425.70** |
| Fund: | 700 LEVY EXCESS | |
| 7001010 | MISCELLANEOUS REVENUE-OTHER | $467.53 |
| | **Total for: MISCELLANEOUS** | **$467.53** |
| | **TOTAL RECEIPTS FOR 700 LEVY EXCESS** | **$467.53** |
| Fund: | 400 LIBRARY CAPITAL PROJECTS | |
| 4001010 | GENERAL PROPERTY TAXES | $0.00 |
| | **Total for: TAXES** | **$0.00** |
| 4001010 | FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | $0.00 |
| 4001010 | AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL | $0.00 |
| 4001010 | COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL | $0.00 |
| | **Total for: INTERGOVERNMENTAL** | **$0.00** |
| 4000030 | TRANSFER OF FUNDS-OTHER | $2,157.63 |
| | **Total for: OTHER FINANCING SOURCES** | **$2,157.63** |
| | **TOTAL RECEIPTS FOR 400 LIBRARY CAPITAL PROJECTS** | **$2,157.63** |
| Fund: | 300 LIBRARY IMPROVEMENT RESERVE | |
| 3001030 | INTEREST EARNED | $14.55 |
| 3001010 | MISCELLANEOUS REVENUE-OTHER | $0.00 |
| | **Total for: MISCELLANEOUS** | **$14.55** |
| 3001020 | TRANSFER FROM LIBRARY OPERATING FUND | $25,800.00 |
| | **Total for: OTHER FINANCING SOURCES** | **$25,800.00** |
| | **TOTAL RECEIPTS FOR 300 LIBRARY IMPROVEMENT RESERVE** | **$25,814.55** |
| Fund: | 225 STATE SALES TAX PAYABLE | |
| 2251000 | MISCELLANEOUS REVENUE-OTHER | $13.08 |
| | **Total for: MISCELLANEOUS** | **$13.08** |
| | **TOTAL RECEIPTS FOR 225 STATE SALES TAX PAYABLE** | **$13.08** |

UNIT NAME: BUTLER CARNEGIE PUBLIC LIBRARY

PART 2 - RECEIPTS COUNTY: DEKALB COUNTY

FOR THE FISCAL YEAR ENDING 2010

| | Title | Amount |
|---|---|---|
| Fund: | 200 PAYROLL | |
| 2000000 | MISCELLANEOUS REVENUE-OTHER | $28,677.22 |
| | **Total for: MISCELLANEOUS** | **$28,677.22** |
| **TOTAL RECEIPTS FOR 200 PAYROLL** | | **$28,677.22** |
| Fund: | 600 PLAC CARD | |
| 2000000 | MISCELLANEOUS REVENUE-OTHER | $0.00 |
| | **Total for: MISCELLANEOUS** | **$0.00** |
| **TOTAL RECEIPTS FOR 600 PLAC CARD** | | **$0.00** |
| **Total Receipts:** | | **$463,338.41** |

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PART 3 - DISBURSEMENTS COUNTY: DEKALB COUNTY

FOR THE FISCAL YEAR ENDING 2010 UNIT NAME: BUTLER CARNEGIE PUBLIC LIBRARY

| | | |
|---|---|---|
| Fund: 100 GENERAL | | |
| | PERSONAL SERVICES | $149,815.16 |
| | SUPPLIES | $12,654.40 |
| | OTHER SERVICES AND CHARGES | $45,168.28 |
| | CAPITAL OUTLAY | $15,365.29 |
| | OTHER DISBURSEMENTS | $0.00 |
| | TRANSFER OF FUNDS | $43,453.00 |
| **TOTAL** | | **$266,456.13** |
| Fund: 460 STATE GRANT | | |
| | OTHER DISBURSEMENTS | $2,475.00 |
| **TOTAL** | | **$2,475.00** |
| Fund: 500 GIFT | | |
| | OTHER DISBURSEMENTS | $171,452.98 |
| | TRANSFER OF FUNDS | $0.00 |
| **TOTAL** | | **$171,452.98** |
| Fund: 350 RAINY DAY | | |
| | OTHER DISBURSEMENTS | $0.00 |
| | TRANSFER OF FUNDS | $2,646.63 |
| **TOTAL** | | **$2,646.63** |
| Fund: 450 CONSTRUCTION | | |
| | CAPITAL OUTLAY | $0.00 |
| **TOTAL** | | **$0.00** |
| Fund: 400 LIBRARY CAPITAL PROJECTS | | |
| | CAPITAL OUTLAY | $0.00 |
| **TOTAL** | | **$0.00** |
| Fund: 300 LIBRARY IMPROVEMENT RESERVE | | |
| | OTHER DISBURSEMENTS | $0.00 |
| | TRANSFER OF FUNDS | $27,658.00 |
| **TOTAL** | | **$27,658.00** |
| Fund: 200 PAYROLL | | |
| | OTHER DISBURSEMENTS | $28,835.94 |
| **TOTAL** | | **$28,835.94** |
| Fund: 600 PLAC CARD | | |
| | OTHER DISBURSEMENTS | $0.00 |
| **TOTAL** | | **$0.00** |
| **TOTAL DISBURSEMENTS:** | | **$499,524.68** |

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BUTLER CARNEGIE PUBLIC LIBRARY ID: 17-5-37

COUNTY: DEKALB COUNTY

PART 4 - CASH AND INVESTMENTS

FOR THE FISCAL YEAR ENDING 2010



CASH

| Purchase Date | Fund Name | Description | Serial No./Acct. No. | Investment Balance, Jan 1 | Maturity Date | Interest Rate | Purchase Cost |
|---|---|---|---|---|---|---|---|
| | | FARMERS _MERCHANTS-GEN | 11900285 | $24,235.88 | | | $84,417.67 |
| | | FARMERS _MERCHANTS-GIFT | 30048195 | $111,261.89 | | | $14,879.28 |
| | | FARMERS _MERCHANTS-LIRF | 18200854 | $25,933.46 | | | $25,948.01 |
| | | PETTY CASH | 25000000 | | | | $120.00 |
| **Total CASH:** | | | | | | | **$125,364.96** |
| **Total Cash and Investments:** | | | | | | | **$125,364.96** |

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BUTLER CARNEGIE PUBLIC LIBRARY

COUNTY: DEKALB COUNTY

ID: 17-5-37



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: BUTLER CARNEGIE PUBLIC LIBRARY ID: 17-5-37

COUNTY: DEKALB COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES



FOR THE FISCAL YEAR ENDING 2010

| CFDA Number | Federal Title | Agency | Award Amount | Fund Title | Receipts | Disbursements |
|---|---|---|---|---|---|---|

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BUTLER CARNEGIE PUBLIC LIBRARY ID: 17-5-37

COUNTY: DEKALB COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES

PAGE: 1

FOR THE FISCAL YEAR ENDING 2010

| Grant Number | Project Name | State Agency | Award Amount | Fund Title | Receipts | Disbursements |
|---|---|---|---|---|---|---|

| | |
|---|---|
| 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: BUTLER CARNEGIE PUBLIC LIBRARY

ID: 17-5-37

COUNTY: DEKALB COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

PAGE: 1

FOR THE FISCAL YEAR ENDING 2010

| Federal ID | Name | Address | County of Operation | Name of Operating Officer | Phone Number | Description of Funding | Amount |
|---|---|---|---|---|---|---|---|