

FEDERAL IDENTIFICATION NUMBER:
35-6001498

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

UNIT NAME:
GARRETT PUBLIC LIBRARY

COUNTY:
DEKALB COUNTY

ID: 17-5-38
(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 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: CATHERINE BIRDSEYE DATE SIGNED: _____
ADDRESS: 107 W HOUSTON CITY: GARRETT
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 357-5485 EMAIL ADDRESS: CBIRDSEYE@GPL.LIB.IN.US
ZIP: 46738-0000

*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: GARRETT PUBLIC LIBRARY

ID: 17-5-38

CASH UNITS ONLY

COUNTY: DEKALB 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						
CASH CHANGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100 GENERAL	\$239,764.33	\$635,375.11	\$578,522.69	\$296,616.75	\$0.00	\$296,616.75
210 OTHER	\$30.00	\$5.00	\$0.00	\$35.00	\$0.00	\$35.00
PETTY CASH	\$70.00	\$30.00	\$0.00	\$100.00	\$0.00	\$100.00
Total by Fund Type:	\$239,864.33	\$635,410.11	\$578,522.69	\$296,751.75	\$0.00	\$296,751.75
FUND TYPE: SPECIAL REVENUE						
120 GIFT	\$10,538.02	\$3,866.91	\$165.96	\$14,238.97	\$0.00	\$14,238.97
125 GRANT, MISC	\$274.93	\$1,227.00	\$796.71	\$705.22	\$0.00	\$705.22
140 LEVY EXCESS	\$0.00	\$1,222.70	\$0.00	\$1,222.70	\$0.00	\$1,222.70
121 RAINY DAY	\$26,230.63	\$8,824.14	\$0.00	\$35,054.77	\$0.00	\$35,054.77
150 STATE GRANT	\$2,100.00	\$4,120.00	\$4,950.00	\$1,270.00	\$0.00	\$1,270.00
Total by Fund Type:	\$39,143.58	\$19,260.75	\$5,912.67	\$52,491.66	\$0.00	\$52,491.66
FUND TYPE: CAPITAL PROJECTS						
116 INVESTMENTS	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00
122 LIBRARY CAPITAL PROJECTS	\$40,198.09	\$0.00	\$16,238.40	\$23,959.69	\$0.00	\$23,959.69
115 LIBRARY IMPROVEMENT RESERVE	\$349,449.45	\$174,855.00	\$1,800.00	\$522,504.45	\$0.00	\$522,504.45
Total by Fund Type:	\$489,647.54	\$174,855.00	\$118,038.40	\$546,464.14	\$0.00	\$546,464.14
FUND TYPE: AGENCY						
130 PLAC CARD	\$151.00	\$250.00	\$201.00	\$200.00	\$0.00	\$200.00
Total by Fund Type:	\$151.00	\$250.00	\$201.00	\$200.00	\$0.00	\$200.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: GARRETT PUBLIC LIBRARY

ID: 17-5-38

CASH UNITS ONLY

COUNTY: DEKALB 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:	\$768,806.45	\$829,775.86	\$702,674.76	\$895,907.55	\$0.00	\$895,907.55
Section II						
Less:						
Investment Sales		\$100,000.00				
Investment Purchases			\$0.00			
Transfers In		\$73,692.98				
Transfers Out			\$73,692.98			
Net Receipts and Disbursements		\$656,082.88	\$628,981.78			

	<u>Title</u>	<u>Amount</u>
Fund:	<u>100 GENERAL</u>	
311	GENERAL PROPERTY TAXES	\$438,561.76
	Total for: TAXES	\$438,561.76
3122	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$39,922.87
3123	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$110,694.00
3125	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$20,797.39
	Total for: INTERGOVERNMENTAL	\$171,414.26
3411	FINES AND FEES-OTHER	\$12,809.94
	Total for: FINES, FORFEITURES, AND FEES	\$12,809.94
361	INTEREST EARNED	\$1,175.17
390	MISCELLANEOUS REVENUE-OTHER	\$8,466.89
	Total for: MISCELLANEOUS	\$9,642.06
550	TRANSFER OF FUNDS-OTHER	\$10.00
396	REFUNDS-OTHER	\$23.40
397	REIMBURSEMENTS-OTHER	\$2,913.69
	Total for: OTHER FINANCING SOURCES	\$2,947.09
	TOTAL RECEIPTS FOR 100 GENERAL	\$635,375.11
Fund:	<u>PETTY CASH</u>	
	MISCELLANEOUS REVENUE-OTHER	\$30.00
	Total for: MISCELLANEOUS	\$30.00
	TOTAL RECEIPTS FOR PETTY CASH	\$30.00
Fund:	<u>210 OTHER</u>	
400	INSURANCE REIMBURSEMENTS	\$5.00
	Total for: OTHER FINANCING SOURCES	\$5.00
	TOTAL RECEIPTS FOR 210 OTHER	\$5.00
Fund:	<u>150 STATE GRANT</u>	
390	STATE REIMBURSEMENTS FOR SERVICES	\$2,320.00
	Total for: CHARGES FOR SERVICES	\$2,320.00
550	TRANSFER OF FUNDS-OTHER	\$1,800.00
	Total for: OTHER FINANCING SOURCES	\$1,800.00
	TOTAL RECEIPTS FOR 150 STATE GRANT	\$4,120.00
Fund:	<u>120 GIFT</u>	
361	INTEREST EARNED	\$1,508.93
364	MISCELLANEOUS REVENUE-OTHER	\$2,275.00
	Total for: MISCELLANEOUS	\$3,783.93

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

ID: 17-5-38 PAGE: 2

UNIT NAME: GARRETT PUBLIC LIBRARY
 COUNTY: DEKALB COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>120 GIFT</u>	
550	TRANSFER OF FUNDS-OTHER	\$82.98
	Total for: OTHER FINANCING SOURCES	\$82.98
TOTAL RECEIPTS FOR 120 GIFT		\$3,866.91
Fund:	<u>125 GRANT, MISC</u>	
390	MISCELLANEOUS REVENUE-OTHER	\$1,200.00
364	MISCELLANEOUS REVENUE-OTHER	\$27.00
	Total for: MISCELLANEOUS	\$1,227.00
TOTAL RECEIPTS FOR 125 GRANT, MISC		\$1,227.00
Fund:	<u>121 RAINY DAY</u>	
3123	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$8,824.14
	Total for: INTERGOVERNMENTAL	\$8,824.14
TOTAL RECEIPTS FOR 121 RAINY DAY		\$8,824.14
Fund:	<u>140 LEVY EXCESS</u>	
3125	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$1,222.70
	Total for: INTERGOVERNMENTAL	\$1,222.70
TOTAL RECEIPTS FOR 140 LEVY EXCESS		\$1,222.70
Fund:	<u>115 LIBRARY IMPROVEMENT RESERVE</u>	
361	INTEREST EARNED	\$1,255.00
	Total for: MISCELLANEOUS	\$1,255.00
550	TRANSFER FROM LIBRARY OPERATING FUND	\$70,000.00
550	TRANSFER OF FUNDS-OTHER	\$1,800.00
399	SALE OF INVESTMENTS	\$100,000.00
397	REIMBURSEMENTS-OTHER	\$1,800.00
	Total for: OTHER FINANCING SOURCES	\$173,600.00
TOTAL RECEIPTS FOR 115 LIBRARY IMPROVEMENT RESERVE		\$174,855.00
Fund:	<u>130 PLAC CARD</u>	
3417	PLAC CARD SALES	\$250.00
	Total for: OTHER FINANCING SOURCES	\$250.00
TOTAL RECEIPTS FOR 130 PLAC CARD		\$250.00
Total Receipts:		\$829,775.86

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

ID: 17-5-38 PAGE: 1
COUNTY: DEKALB COUNTY
UNIT NAME: GARRETT PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$322,962.27
	SUPPLIES		\$15,138.49
	OTHER SERVICES AND CHARGES		\$95,495.32
	CAPITAL OUTLAY		\$66,092.47
	OTHER DISBURSEMENTS		\$8,824.14
	TRANSFER OF FUNDS		\$70,010.00
	TOTAL		\$578,522.69

Fund:	150 STATE GRANT		
	OTHER DISBURSEMENTS		\$3,150.00
	TRANSFER OF FUNDS		\$1,800.00
	TOTAL		\$4,950.00

Fund:	120 GIFT		
	SUPPLIES		\$82.98
	OTHER SERVICES AND CHARGES		\$0.00
	CAPITAL OUTLAY		\$0.00
	TRANSFER OF FUNDS		\$82.98
	TOTAL		\$165.96

Fund:	125 GRANT, MISC		
	SUPPLIES		\$96.71
	OTHER SERVICES AND CHARGES		\$300.00
	CAPITAL OUTLAY		\$400.00
	TOTAL		\$796.71

Fund:	122 LIBRARY CAPITAL PROJECTS		
	CAPITAL OUTLAY		\$16,238.40
	OTHER DISBURSEMENTS		\$0.00
	TOTAL		\$16,238.40

Fund:	115 LIBRARY IMPROVEMENT RESERVE		
	TRANSFER OF FUNDS		\$1,800.00
	PURCHASE OF INVESTMENTS		\$0.00
	TOTAL		\$1,800.00

Fund:	116 INVESTMENTS		
	OTHER DISBURSEMENTS		\$100,000.00
	TOTAL		\$100,000.00

Fund:	130 PLAC CARD		
	OTHER DISBURSEMENTS		\$201.00
	TOTAL		\$201.00

TOTAL DISBURSEMENTS:			\$702,674.76
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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>
		CHECKING ACCOUNT	703-0727	\$281,464.70			\$322,936.46
		SAVINGS ACCOUNT GSB	50291	\$386,217.98			\$571,798.07
		PETTY CASH	PETTY CASH	\$70.00			\$100.00
		BEACON CREDIT UNION	40980-5	\$545.44			\$564.25
		PEOPLES BANK-SAVINGS	3051 45891	\$508.33			\$508.77

Total CASH: **\$895,907.55**

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>
12/15/2009	116 INVESTMENTS	CERTIFICATE OF DEPOSIT	40980-5 1300	\$100,000.00	12/15/2010	1.25	\$0.00

Total by Fund: **\$0.00**

Total INVESTMENTS: **\$0.00**

Total Cash and Investments: **\$895,907.55**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: GARRETT PUBLIC LIBRARY
COUNTY: DEKALB COUNTY

ID: 17-5-38

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: GARRETT PUBLIC LIBRARY

ID: 17-5-38

COUNTY: DEKALB 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: GARRETT PUBLIC LIBRARY

ID: 17-5-38

COUNTY: DEKALB 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: DEKALB COUNTY
UNIT NAME: GARRETT PUBLIC LIBRARY

ID: 17-5-38
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: GARRETT PUBLIC LIBRARY

ID: 17-5-38

COUNTY: DEKALB 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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