

FEDERAL IDENTIFICATION NUMBER:
35-6001397

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

UNIT NAME:
ELKHART PUBLIC LIBRARY

COUNTY:
ELKHART COUNTY

ID: 20-5-45
(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 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)
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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: DEBORAH STEWART DATE SIGNED: _____
ADDRESS: 300 S. SECOND STREET CITY: ELKHART
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 522-3333 EMAIL ADDRESS: ADMINISTRATION@MYEPL.ORG
ZIP: 46516-0000

*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).

CASH UNITS ONLY

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						
1 GENERAL	\$1,074,690.31	\$7,843,740.82	\$7,995,489.51	\$922,941.62	\$0.00	\$922,941.62
Total by Fund Type:	\$1,074,690.31	\$7,843,740.82	\$7,995,489.51	\$922,941.62	\$0.00	\$922,941.62
FUND TYPE: SPECIAL REVENUE						
7 GIFT	\$5,266.95	\$764.17	\$1,330.51	\$4,700.61	\$0.00	\$4,700.61
8 LEVY EXCESS	\$0.00	\$11,842.32	\$0.00	\$11,842.32	\$0.00	\$11,842.32
5 RAINY DAY	\$199,402.23	\$60,409.66	\$0.00	\$259,811.89	\$0.00	\$259,811.89
Total by Fund Type:	\$204,669.18	\$73,016.15	\$1,330.51	\$276,354.82	\$0.00	\$276,354.82
FUND TYPE: CAPITAL PROJECTS						
10 LIBRARY CAPITAL PROJECTS	\$281,199.59	\$245,790.32	\$324,120.36	\$202,869.55	\$0.00	\$202,869.55
6 LIBRARY IMPROVEMENT RESERVE	\$367,432.28	\$4,629.07	\$0.00	\$372,061.35	\$0.00	\$372,061.35
Total by Fund Type:	\$648,631.87	\$250,419.39	\$324,120.36	\$574,930.90	\$0.00	\$574,930.90
FUND TYPE: AGENCY						
22100 PAYROLL WITHHOLDING-INSURANCE	\$1,101.44	\$220,184.11	\$222,823.04	\$-1,537.49	\$0.00	\$-1,537.49
2 PLAC CARD	\$30.00	\$100.00	\$130.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$1,131.44	\$220,284.11	\$222,953.04	\$-1,537.49	\$0.00	\$-1,537.49
Subtotal All Funds:	\$1,929,122.80	\$8,387,460.47	\$8,543,893.42	\$1,772,689.85	\$0.00	\$1,772,689.85

Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$0.00	
Transfers Out		\$0.00
Net Receipts and Disbursements	\$8,387,460.47	\$8,543,893.42

	<u>Title</u>	<u>Amount</u>
Fund:	<u>1 GENERAL</u>	
110	GENERAL PROPERTY TAXES	\$3,799,803.81
	Total for: TAXES	\$3,799,803.81
130	FEDERAL GRANTS-OTHER	\$286.92
161	STATE GRANTS-OTHER	\$0.00
180	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$17,664.00
120	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$269,167.05
125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$21,784.00
140	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$920,087.00
150	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$173,441.96
	Total for: INTERGOVERNMENTAL	\$1,402,430.93
230	COPY MACHINE CHARGES	\$28,515.90
	Total for: CHARGES FOR SERVICES	\$28,515.90
210	FINES AND FEES-OTHER	\$108,559.91
	Total for: FINES, FORFEITURES, AND FEES	\$108,559.91
320	INTEREST EARNED	\$29,142.61
490	MISCELLANEOUS REVENUE-OTHER	\$0.00
260	ADJUSTMENT	\$1,056.11
	Total for: MISCELLANEOUS	\$30,198.72
240	SALE OF CAPITAL ASSETS	\$6,151.97
550	INSURANCE REIMBURSEMENTS	\$0.00
530	REFUNDS-OTHER	\$14,921.58
710	TAX ANTICIPATION WARRANTS	\$2,453,158.00
	Total for: OTHER FINANCING SOURCES	\$2,474,231.55
	TOTAL RECEIPTS FOR 1 GENERAL	\$7,843,740.82
Fund:	<u>7 GIFT</u>	
320	INTEREST EARNED	\$63.04
470	CONTRIBUTIONS AND DONATIONS	\$701.13
	Total for: MISCELLANEOUS	\$764.17
	TOTAL RECEIPTS FOR 7 GIFT	\$764.17
Fund:	<u>5 RAINY DAY</u>	
140	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$57,785.75
	Total for: INTERGOVERNMENTAL	\$57,785.75
320	INTEREST EARNED	\$2,623.91
	Total for: MISCELLANEOUS	\$2,623.91
	TOTAL RECEIPTS FOR 5 RAINY DAY	\$60,409.66
Fund:	<u>8 LEVY EXCESS</u>	

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 PART 2 - RECEIPTS
 FOR THE FISCAL YEAR ENDING 2010

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UNIT NAME: ELKHART PUBLIC LIBRARY

COUNTY: ELKHART COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>8 LEVY EXCESS</u>	
110	GENERAL PROPERTY TAXES	\$11,842.32
	Total for: TAXES	\$11,842.32
	TOTAL RECEIPTS FOR 8 LEVY EXCESS	\$11,842.32
Fund:	<u>10 LIBRARY CAPITAL PROJECTS</u>	
110	GENERAL PROPERTY TAXES	\$225,147.88
	Total for: TAXES	\$225,147.88
180	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,046.00
120	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$15,948.82
125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,290.00
	Total for: INTERGOVERNMENTAL	\$18,284.82
320	INTEREST EARNED	\$2,357.62
	Total for: MISCELLANEOUS	\$2,357.62
250	SALE OF CAPITAL ASSETS	\$0.00
	Total for: OTHER FINANCING SOURCES	\$0.00
	TOTAL RECEIPTS FOR 10 LIBRARY CAPITAL PROJECTS	\$245,790.32
Fund:	<u>6 LIBRARY IMPROVEMENT RESERVE</u>	
320	INTEREST EARNED	\$4,629.07
	Total for: MISCELLANEOUS	\$4,629.07
	TOTAL RECEIPTS FOR 6 LIBRARY IMPROVEMENT RESERVE	\$4,629.07
Fund:	<u>22100 PAYROLL WITHHOLDING-INSURANCE</u>	
21100	OTHER FINANCING SOURCES	\$220,184.11
	Total for: OTHER FINANCING SOURCES	\$220,184.11
	TOTAL RECEIPTS FOR 22100 PAYROLL WITHHOLDING-INSURANCE	\$220,184.11
Fund:	<u>2 PLAC CARD</u>	
2	PLAC CARD SALES	\$100.00
	Total for: OTHER FINANCING SOURCES	\$100.00
	TOTAL RECEIPTS FOR 2 PLAC CARD	\$100.00
	Total Receipts:	\$8,387,460.47

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

ID: 20-5-45 PAGE: 1
COUNTY: ELKHART COUNTY
UNIT NAME: ELKHART PUBLIC LIBRARY

Fund:	1 GENERAL		
	PERSONAL SERVICES		\$4,230,746.70
	SUPPLIES		\$77,150.95
	OTHER SERVICES AND CHARGES		\$553,387.28
	CAPITAL OUTLAY		\$681,046.58
	OTHER DISBURSEMENTS		\$2,453,158.00
	TOTAL		\$7,995,489.51

Fund:	7 GIFT		
	CAPITAL OUTLAY		\$1,330.51
	TOTAL		\$1,330.51

Fund:	10 LIBRARY CAPITAL PROJECTS		
	PERSONAL SERVICES		\$109,211.91
	OTHER SERVICES AND CHARGES		\$42,933.30
	CAPITAL OUTLAY		\$92,815.51
	OTHER DISBURSEMENTS		\$79,159.64
	TOTAL		\$324,120.36

Fund:	22100 PAYROLL WITHHOLDING-INSURANCE		
	PERSONAL SERVICES		\$222,823.04
	TOTAL		\$222,823.04

Fund:	2 PLAC CARD		
	OTHER SERVICES AND CHARGES		\$130.00
	TOTAL		\$130.00

TOTAL DISBURSEMENTS:			\$8,543,893.42
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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	72600200891	\$1,929,017.80			\$1,772,584.85
		SAVINGS ACCOUNT	7233190144	\$5.00			\$5.00
		PAYROLL ACCOUNT	7231287017	\$100.00			\$100.00

Total CASH: **\$1,772,689.85**

Total Cash and Investments: **\$1,772,689.85**

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UNIT NAME: ELKHART PUBLIC LIBRARY
COUNTY: ELKHART COUNTY

ID: 20-5-45

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: ELKHART PUBLIC LIBRARY

ID: 20-5-45

COUNTY: ELKHART 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: ELKHART PUBLIC LIBRARY

ID: 20-5-45

COUNTY: ELKHART 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: ELKHART COUNTY
UNIT NAME: ELKHART PUBLIC LIBRARY

ID: 20-5-45
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: ELKHART PUBLIC LIBRARY

ID: 20-5-45

COUNTY: ELKHART 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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