

FEDERAL IDENTIFICATION NUMBER:  
35-1182430

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

UNIT NAME:  
ATTICA PUBLIC LIBRARY

COUNTY:  
FOUNTAIN COUNTY

ID: 23-5-300  
(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)
- 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: NORMA FINK DATE SIGNED: \_\_\_\_\_  
ADDRESS: 305 SOUTH PERRY ST CITY: ATTICA  
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 764-4194 EMAIL ADDRESS: APLIBNFINK@NETSCAPE.NET  
ZIP: 47918-1494

\*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: ATTICA PUBLIC LIBRARY

ID: 23-5-300

**CASH UNITS ONLY**

COUNTY: FOUNTAIN 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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
100 GENERAL	\$29,093.95	\$227,762.77	\$213,252.93	\$43,603.79	\$0.00	\$43,603.79
<b>Total by Fund Type:</b>	<b>\$29,093.95</b>	<b>\$227,762.77</b>	<b>\$213,252.93</b>	<b>\$43,603.79</b>	<b>\$0.00</b>	<b>\$43,603.79</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
147 E-RATE FUND	\$88.85	\$1,576.45	\$1,397.19	\$268.11	\$0.00	\$268.11
401 GIFT	\$44,351.31	\$5,332.27	\$16,101.11	\$33,582.47	\$0.00	\$33,582.47
147 LEVY EXCESS	\$2.00	\$755.53	\$0.00	\$757.53	\$0.00	\$757.53
120 LOST BOOKS	\$450.31	\$173.90	\$126.62	\$497.59	\$0.00	\$497.59
146 RAINY DAY	\$13,748.22	\$23,162.60	\$18,000.00	\$18,910.82	\$0.00	\$18,910.82
<b>Total by Fund Type:</b>	<b>\$58,640.69</b>	<b>\$31,000.75</b>	<b>\$35,624.92</b>	<b>\$54,016.52</b>	<b>\$0.00</b>	<b>\$54,016.52</b>
<b>FUND TYPE: DEBT SERVICE</b>						
140 BOND AND INTEREST REDEMPTION	\$37,915.40	\$113,330.53	\$98,069.33	\$53,176.60	\$0.00	\$53,176.60
<b>Total by Fund Type:</b>	<b>\$37,915.40</b>	<b>\$113,330.53</b>	<b>\$98,069.33</b>	<b>\$53,176.60</b>	<b>\$0.00</b>	<b>\$53,176.60</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
145 LIBRARY CAPITAL PROJECTS	\$22,119.56	\$0.00	\$22,119.56	\$0.00	\$0.00	\$0.00
110 LIBRARY IMPROVEMENT RESERVE	\$27,736.36	\$2,009.20	\$3,765.18	\$25,980.38	\$0.00	\$25,980.38
<b>Total by Fund Type:</b>	<b>\$49,855.92</b>	<b>\$2,009.20</b>	<b>\$25,884.74</b>	<b>\$25,980.38</b>	<b>\$0.00</b>	<b>\$25,980.38</b>
<b>FUND TYPE: AGENCY</b>						
200 PAYROLL	\$0.00	\$21,427.77	\$21,427.77	\$0.00	\$0.00	\$0.00
130 PLAC CARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$21,427.77</b>	<b>\$21,427.77</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ATTICA PUBLIC LIBRARY

ID: 23-5-300

**CASH UNITS ONLY**

COUNTY: FOUNTAIN 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>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$175,505.96</b>	<b>\$395,531.02</b>	<b>\$394,259.69</b>	<b>\$176,777.29</b>	<b>\$0.00</b>	<b>\$176,777.29</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$18,000.00				
Transfers Out			\$18,000.00			
Net Receipts and Disbursements		\$377,531.02	\$376,259.69			

	<u>Title</u>	<u>Amount</u>
Fund:	<u>100 GENERAL</u>	
100	GENERAL PROPERTY TAXES	\$103,239.81
	<b>Total for: TAXES</b>	<b>\$103,239.81</b>
3122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$8,518.84
312	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$229.50
312	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$63,618.96
312	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$12,114.07
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$84,481.37</b>
341	COPY MACHINE CHARGES	\$3,243.11
343	CHARGES FOR SERVICES-OTHER	\$2,092.30
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$5,335.41</b>
342	FINES AND FEES-OTHER	\$1,671.08
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$1,671.08</b>
361	MISCELLANEOUS REVENUE-OTHER	\$16.26
346	MISCELLANEOUS REVENUE-OTHER	\$193.05
	<b>Total for: MISCELLANEOUS</b>	<b>\$209.31</b>
3480	INTERFUND LOAN PROCEEDS	\$94.45
394	INTERFUND LOAN PROCEEDS	\$18,000.00
	OTHER FINANCING SOURCES	\$14,731.34
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$32,825.79</b>
	<b>TOTAL RECEIPTS FOR 100 GENERAL</b>	<b>\$227,762.77</b>
Fund:	<u>401 GIFT</u>	
	CONTRIBUTIONS AND DONATIONS	\$4,966.88
	CONTRIBUTIONS AND DONATIONS	\$0.00
	MISCELLANEOUS REVENUE-OTHER	\$365.39
	<b>Total for: MISCELLANEOUS</b>	<b>\$5,332.27</b>
	<b>TOTAL RECEIPTS FOR 401 GIFT</b>	<b>\$5,332.27</b>
Fund:	<u>146 RAINY DAY</u>	
	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$5,162.60
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$5,162.60</b>
	TRANSFER OF FUNDS-OTHER	\$18,000.00
	TRANSFER OF FUNDS-OTHER	\$0.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$18,000.00</b>
	<b>TOTAL RECEIPTS FOR 146 RAINY DAY</b>	<b>\$23,162.60</b>
Fund:	<u>120 LOST BOOKS</u>	
120	MISCELLANEOUS REVENUE-OTHER	\$173.90
	<b>Total for: MISCELLANEOUS</b>	<b>\$173.90</b>

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

ID: 23-5-300 PAGE: 2

UNIT NAME: ATTICA PUBLIC LIBRARY  
 COUNTY: FOUNTAIN COUNTY

<u>Title</u>	<u>Amount</u>
<b>TOTAL RECEIPTS FOR 120 LOST BOOKS</b>	<b>\$173.90</b>
Fund: <u>147 LEVY EXCESS</u>	
MISCELLANEOUS REVENUE-OTHER	\$755.53
<b>Total for: MISCELLANEOUS</b>	<b>\$755.53</b>
<b>TOTAL RECEIPTS FOR 147 LEVY EXCESS</b>	<b>\$755.53</b>
Fund: <u>147 E-RATE FUND</u>	
147 MISCELLANEOUS REVENUE-OTHER	\$1,576.45
<b>Total for: MISCELLANEOUS</b>	<b>\$1,576.45</b>
<b>TOTAL RECEIPTS FOR 147 E-RATE FUND</b>	<b>\$1,576.45</b>
Fund: <u>140 BOND AND INTEREST REDEMPTION</u>	
140 GENERAL PROPERTY TAXES	\$104,506.01
<b>Total for: TAXES</b>	<b>\$104,506.01</b>
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$8,593.02
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$231.50
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$8,824.52</b>
INTERFUND LOAN PROCEEDS	\$0.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$0.00</b>
<b>TOTAL RECEIPTS FOR 140 BOND AND INTEREST REDEMPTION</b>	<b>\$113,330.53</b>
Fund: <u>145 LIBRARY CAPITAL PROJECTS</u>	
GENERAL PROPERTY TAXES	\$0.00
<b>Total for: TAXES</b>	<b>\$0.00</b>
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$0.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$0.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$0.00</b>
<b>TOTAL RECEIPTS FOR 145 LIBRARY CAPITAL PROJECTS</b>	<b>\$0.00</b>
Fund: <u>110 LIBRARY IMPROVEMENT RESERVE</u>	
OTHER TAXES	\$2,000.00
<b>Total for: TAXES</b>	<b>\$2,000.00</b>
INTEREST EARNED	\$9.20
<b>Total for: MISCELLANEOUS</b>	<b>\$9.20</b>
<b>TOTAL RECEIPTS FOR 110 LIBRARY IMPROVEMENT RESERVE</b>	<b>\$2,009.20</b>
Fund: <u>200 PAYROLL</u>	
MISCELLANEOUS REVENUE-OTHER	\$21,427.77
<b>Total for: MISCELLANEOUS</b>	<b>\$21,427.77</b>

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

ID: 23-5-300 PAGE: 3

UNIT NAME: ATTICA PUBLIC LIBRARY

COUNTY: FOUNTAIN COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>110 LIBRARY IMPROVEMENT RESERVE</u>	
<b>TOTAL RECEIPTS FOR 200 PAYROLL</b>	<b>\$21,427.77</b>
<b>Total Receipts:</b>	<b>\$395,531.02</b>

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

ID: 23-5-300 PAGE: 1  
 COUNTY: FOUNTAIN COUNTY  
 UNIT NAME: ATTICA PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$124,784.41
	SUPPLIES		\$6,638.18
	OTHER SERVICES AND CHARGES		\$42,339.60
	CAPITAL OUTLAY		\$21,357.68
	OTHER DISBURSEMENTS		\$18,133.06
	TRANSFER OF FUNDS		\$0.00
	<b>TOTAL</b>		<b>\$213,252.93</b>
Fund:	401 GIFT		
	SUPPLIES		\$3,573.23
	OTHER SERVICES AND CHARGES		\$11,726.71
	CAPITAL OUTLAY		\$801.17
	<b>TOTAL</b>		<b>\$16,101.11</b>
Fund:	146 RAINY DAY		
	TRANSFER OF FUNDS		\$18,000.00
	<b>TOTAL</b>		<b>\$18,000.00</b>
Fund:	120 LOST BOOKS		
	CAPITAL OUTLAY		\$126.62
	<b>TOTAL</b>		<b>\$126.62</b>
Fund:	147 E-RATE FUND		
	OTHER SERVICES AND CHARGES		\$1,397.19
	<b>TOTAL</b>		<b>\$1,397.19</b>
Fund:	140 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$98,000.00
	OTHER DISBURSEMENTS		\$69.33
	TRANSFER OF FUNDS		\$0.00
	<b>TOTAL</b>		<b>\$98,069.33</b>
Fund:	145 LIBRARY CAPITAL PROJECTS		
	OTHER SERVICES AND CHARGES		\$0.00
	CAPITAL OUTLAY		\$7,371.40
	OTHER DISBURSEMENTS		\$14,748.16
	TRANSFER OF FUNDS		\$0.00
	<b>TOTAL</b>		<b>\$22,119.56</b>
Fund:	110 LIBRARY IMPROVEMENT RESERVE		
	CAPITAL OUTLAY		\$3,765.18
	<b>TOTAL</b>		<b>\$3,765.18</b>
Fund:	200 PAYROLL		
	OTHER DISBURSEMENTS		\$21,427.77
	<b>TOTAL</b>		<b>\$21,427.77</b>
<b>TOTAL DISBURSEMENTS:</b>			<b>\$394,259.69</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ATTICA PUBLIC LIBRARY

ID: 23-5-300

COUNTY: FOUNTAIN COUNTY

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

PAGE: 1

---

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>
		PASSBOOK SAVINGS	9885	\$4,737.58			\$6,746.78
		CHECKING	100203	\$170,768.38			\$170,030.51

**Total CASH:** **\$176,777.29**

---

**Total Cash and Investments:** **\$176,777.29**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ATTICA PUBLIC LIBRARY  
COUNTY: FOUNTAIN COUNTY

ID: 23-5-300

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: ATTICA PUBLIC LIBRARY

ID: 23-5-300

COUNTY: FOUNTAIN 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>
------------------------	----------------------	---------------	---------------------	-------------------	-----------------	----------------------

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ATTICA PUBLIC LIBRARY

ID: 23-5-300

COUNTY: FOUNTAIN 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>
-------------------------	---------------------	---------------------	---------------------	-------------------	-----------------	----------------------

(LAR-1) ANNUAL FINANCIAL REPORT  
PART 9 - REPORT ON CAPITAL ASSETS  
FOR THE FISCAL YEAR ENDING 2010

COUNTY: FOUNTAIN COUNTY  
UNIT NAME: ATTICA PUBLIC LIBRARY

ID: 23-5-300  
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: ATTICA PUBLIC LIBRARY

ID: 23-5-300

COUNTY: FOUNTAIN COUNTY

PAGE: 1

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>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------