

FEDERAL IDENTIFICATION NUMBER:
35-1185009

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

UNIT NAME:
HUNTINGTON PUBLIC LIBRARY

COUNTY:
HUNTINGTON COUNTY

ID: 35-5-97
(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
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- PART 4 - CASH AND INVESTMENTS
- PART 5 - LONG-TERM INDEBTEDNESS (NOT USED FOR 2009)
- PART 6 - INTERGOVERNMENTAL EXPENDITURES
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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: C. KATHRYN HOLST DATE SIGNED: _____
ADDRESS: 255 W. PARK DRIVE CITY: HUNTINGTON
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 356-0824 EMAIL ADDRESS: KSHOLST@HUNTINGTONPUB.LIB.IN.US
ZIP: 46750-0000

*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						
100 OPERATING	\$961,894.11	\$2,143,834.41	\$1,624,785.45	\$1,480,943.07	\$0.00	\$1,480,943.07
Total by Fund Type:	\$961,894.11	\$2,143,834.41	\$1,624,785.45	\$1,480,943.07	\$0.00	\$1,480,943.07
FUND TYPE: SPECIAL REVENUE						
130 GIFT	\$7,706.07	\$245,299.59	\$242,882.47	\$10,123.19	\$239,000.00	\$249,123.19
161 LEVY EXCESS	\$0.00	\$4,942.44	\$0.00	\$4,942.44	\$0.00	\$4,942.44
170 RAINY DAY	\$732,250.54	\$1,725,975.94	\$1,883,304.33	\$574,922.15	\$1,517,499.91	\$2,092,422.06
150 STATE GRANT	\$0.00	\$3,218.19	\$3,218.19	\$0.00	\$0.00	\$0.00
124 STATE GRANT # 2	\$0.00	\$4,529.00	\$4,529.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$739,956.61	\$1,983,965.16	\$2,133,933.99	\$589,987.78	\$1,756,499.91	\$2,346,487.69
FUND TYPE: DEBT SERVICE						
122 BOND AND INTEREST REDEMPTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND TYPE: CAPITAL PROJECTS						
180 CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
110 LIBRARY IMPROVEMENT RESERVE	\$1,128,202.42	\$361,086.37	\$727,839.00	\$761,449.79	\$727,839.00	\$1,489,288.79
Total by Fund Type:	\$1,128,202.42	\$361,086.37	\$727,839.00	\$761,449.79	\$727,839.00	\$1,489,288.79
FUND TYPE: AGENCY						
200 PAYROLL	\$0.00	\$159,388.96	\$159,388.96	\$0.00	\$0.00	\$0.00
163 PLAC CARD	\$55.00	\$701.00	\$701.00	\$55.00	\$0.00	\$55.00
Total by Fund Type:	\$55.00	\$160,089.96	\$160,089.96	\$55.00	\$0.00	\$55.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: HUNTINGTON PUBLIC LIBRARY

ID: 35-5-97

CASH UNITS ONLY

COUNTY: HUNTINGTON 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:	\$2,830,108.14	\$4,648,975.90	\$4,646,648.40	\$2,832,435.64	\$2,484,338.91	\$5,316,774.55
Section II						
Less:						
Investment Sales		\$2,018,891.41				
Investment Purchases			\$2,850,143.33			
Transfers In		\$435,014.83				
Transfers Out			\$435,014.83			
Net Receipts and Disbursements		\$2,195,069.66	\$1,361,490.24			

	<u>Title</u>	<u>Amount</u>
Fund:	<u>100 OPERATING</u>	
311	GENERAL PROPERTY TAXES	\$1,293,427.48
	Total for: TAXES	\$1,293,427.48
3120	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$119,439.65
312	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$7,731.00
312	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$395,554.08
312	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$81,427.37
313	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$3,076.00
	Total for: INTERGOVERNMENTAL	\$607,228.10
3420	COPY MACHINE CHARGES	\$5,477.81
	CHARGES FOR SERVICES-OTHER	\$15,414.12
	Total for: CHARGES FOR SERVICES	\$20,891.93
3410	FINES AND FEES-OTHER	\$10,651.81
	Total for: FINES, FORFEITURES, AND FEES	\$10,651.81
3610	INTEREST EARNED	\$8,166.39
364	CONTRIBUTIONS AND DONATIONS	\$329.01
	MISCELLANEOUS REVENUE-OTHER	\$3,176.83
	Total for: MISCELLANEOUS	\$11,672.23
391	TRANSFER OF FUNDS-OTHER	\$200,000.00
396	REFUNDS-OTHER	\$-37.14
	Total for: OTHER FINANCING SOURCES	\$199,962.86
	TOTAL RECEIPTS FOR 100 OPERATING	\$2,143,834.41
Fund:	<u>150 STATE GRANT</u>	
337	STATE GRANTS-OTHER	\$3,218.19
	Total for: INTERGOVERNMENTAL	\$3,218.19
	TOTAL RECEIPTS FOR 150 STATE GRANT	\$3,218.19
Fund:	<u>130 GIFT</u>	
361	INTEREST EARNED	\$3,232.70
364	CONTRIBUTIONS AND DONATIONS	\$6,019.50
	Total for: MISCELLANEOUS	\$9,252.20
362	SALE OF INVESTMENTS	\$234,896.59
341	OTHER FINANCING SOURCES	\$1,150.80
	Total for: OTHER FINANCING SOURCES	\$236,047.39
	TOTAL RECEIPTS FOR 130 GIFT	\$245,299.59
Fund:	<u>124 STATE GRANT # 2</u>	
336	STATE GRANTS-OTHER	\$4,529.00
	Total for: INTERGOVERNMENTAL	\$4,529.00

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

ID: 35-5-97 PAGE: 2

UNIT NAME: HUNTINGTON PUBLIC LIBRARY

COUNTY: HUNTINGTON COUNTY

	<u>Title</u>	<u>Amount</u>
	TOTAL RECEIPTS FOR 124 STATE GRANT # 2	\$4,529.00
	Fund: <u>170 RAINY DAY</u>	
312	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$30,215.37
	Total for: INTERGOVERNMENTAL	\$30,215.37
361	INTEREST EARNED	\$26,750.92
	Total for: MISCELLANEOUS	\$26,750.92
392	TRANSFER FROM LIBRARY OPERATING FUND	\$185,014.83
362	SALE OF INVESTMENTS	\$1,483,994.82
	Total for: OTHER FINANCING SOURCES	\$1,669,009.65
	TOTAL RECEIPTS FOR 170 RAINY DAY	\$1,725,975.94
	Fund: <u>161 LEVY EXCESS</u>	
312	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$4,942.44
	Total for: INTERGOVERNMENTAL	\$4,942.44
	TOTAL RECEIPTS FOR 161 LEVY EXCESS	\$4,942.44
	Fund: <u>110 LIBRARY IMPROVEMENT RESERVE</u>	
361	INTEREST EARNED	\$10,469.17
	Total for: MISCELLANEOUS	\$10,469.17
392	TRANSFER FROM LIBRARY OPERATING FUND	\$50,000.00
362	SALE OF INVESTMENTS	\$300,000.00
399	REIMBURSEMENTS-OTHER	\$617.20
	Total for: OTHER FINANCING SOURCES	\$350,617.20
	TOTAL RECEIPTS FOR 110 LIBRARY IMPROVEMENT RESERVE	\$361,086.37
	Fund: <u>200 PAYROLL</u>	
200	OTHER TAXES	\$159,388.96
	Total for: TAXES	\$159,388.96
	TOTAL RECEIPTS FOR 200 PAYROLL	\$159,388.96
	Fund: <u>163 PLAC CARD</u>	
350	PLAC CARD SALES	\$701.00
	Total for: OTHER FINANCING SOURCES	\$701.00
	TOTAL RECEIPTS FOR 163 PLAC CARD	\$701.00
	Total Receipts:	\$4,648,975.90

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

ID: 35-5-97 PAGE: 1
COUNTY: HUNTINGTON COUNTY
UNIT NAME: HUNTINGTON PUBLIC LIBRARY

Fund:	100 OPERATING		
	PERSONAL SERVICES		\$892,521.72
	SUPPLIES		\$34,022.81
	OTHER SERVICES AND CHARGES		\$236,353.67
	CAPITAL OUTLAY		\$26,872.42
	TRANSFER OF FUNDS		\$435,014.83
	TOTAL		\$1,624,785.45

Fund:	150 STATE GRANT		
	PERSONAL SERVICES		\$3,218.19
	TOTAL		\$3,218.19

Fund:	130 GIFT		
	SUPPLIES		\$3,882.47
	PURCHASE OF INVESTMENTS		\$239,000.00
	TOTAL		\$242,882.47

Fund:	124 STATE GRANT # 2		
	OTHER SERVICES AND CHARGES		\$4,529.00
	TOTAL		\$4,529.00

Fund:	170 RAINY DAY		
	PURCHASE OF INVESTMENTS		\$1,883,304.33
	TOTAL		\$1,883,304.33

Fund:	180 CONSTRUCTION		
	OTHER SERVICES AND CHARGES		\$0.00
	CAPITAL OUTLAY		\$0.00
	TOTAL		\$0.00

Fund:	110 LIBRARY IMPROVEMENT RESERVE		
	CAPITAL OUTLAY		\$0.00
	PURCHASE OF INVESTMENTS		\$727,839.00
	TOTAL		\$727,839.00

Fund:	200 PAYROLL		
	PERSONAL SERVICES		\$159,388.96
	TOTAL		\$159,388.96

Fund:	163 PLAC CARD		
	CAPITAL OUTLAY		\$701.00
	TOTAL		\$701.00

TOTAL DISBURSEMENTS:			\$4,646,648.40
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PART 4 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2010

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	59-0057389				\$644,879.20
		TRUSTINDIANA	IN-02-0094-0001				\$759,177.55
		CHECKING	6630758				\$36,033.27
		VIP/CHECKING	530019398				\$1,392,345.62

Total CASH: **\$2,832,435.64**

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>
09/15/2010	130 GIFT	CERTIFICATE OF DEPOSIT	400047951	\$0.00	04/15/2011	1.10	\$25,000.00
09/15/2010	130 GIFT	CERTIFICATE OF DEPOSIT	2831745146	\$0.00	09/15/2012	1.54	\$50,000.00
09/15/2010	130 GIFT	CERTIFICATE OF DEPOSIT	921239823	\$0.00	03/15/2012	1.54	\$164,000.00

Total by Fund: **\$239,000.00**

02/18/2010	170 RAINY DAY	CERTIFICATE OF DEPOSIT	59224	\$0.00	02/18/2012	1.75	\$210,891.07
01/11/2010	170 RAINY DAY	CERTIFICATE OF DEPOSIT	520012989	\$0.00	01/11/2012	1.84	\$365,804.42
01/11/2010	170 RAINY DAY	CERTIFICATE OF DEPOSIT	57155	\$0.00	05/11/2011	1.80	\$365,804.42
01/21/2010	170 RAINY DAY	CERTIFICATE OF DEPOSIT	57186	\$0.00	01/21/2011	1.68	\$325,000.00
02/18/2010	170 RAINY DAY	CERTIFICATE OF DEPOSIT	2676856877	\$0.00	03/18/2011	1.34	\$250,000.00

Total by Fund: **\$1,517,499.91**

09/15/2010	110 LIBRARY IMPROVEMENT	CERTIFICATE OF DEPOSIT	2831745145	\$0.00	09/15/2012	1.54	\$242,613.00
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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>
09/15/2010	RESERVE 110 LIBRARY IMPROVEMENT	CERTIFICATE OF DEPOSIT	921239858	\$0.00	03/15/2011	1.15	\$242,613.00
09/15/2010	RESERVE 110 LIBRARY IMPROVEMENT	CERTIFICATE OF DEPOSIT	921239831	\$0.00	03/15/2012	1.33	\$242,613.00
	RESERVE						

Total by Fund: **\$727,839.00**

Total INVESTMENTS: **\$2,484,338.91**

Total Cash and Investments: **\$5,316,774.55**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: HUNTINGTON PUBLIC LIBRARY
COUNTY: HUNTINGTON COUNTY

ID: 35-5-97

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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: HUNTINGTON PUBLIC LIBRARY

ID: 35-5-97

COUNTY: HUNTINGTON 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: HUNTINGTON PUBLIC LIBRARY

ID: 35-5-97

COUNTY: HUNTINGTON 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: HUNTINGTON COUNTY
UNIT NAME: HUNTINGTON PUBLIC LIBRARY

ID: 35-5-97
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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: HUNTINGTON PUBLIC LIBRARY

ID: 35-5-97

COUNTY: HUNTINGTON 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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