

FEDERAL IDENTIFICATION NUMBER:  
35-6007005

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

UNIT NAME:  
KNOX COUNTY PUBLIC LIBRARY

COUNTY:  
KNOX COUNTY

ID: 42-5-116  
(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: \_\_\_\_\_

PRINTED NAME OF OFFICIAL: EMILY BUNYAN

ADDRESS: 502 NORTH 7TH STREET

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM):

TITLE: DIRECTOR

DATE SIGNED: \_\_\_\_\_

CITY: VINCENNES

EMAIL ADDRESS: EBUNYAN@KCPL.LIB.IN.US

ZIP: 47591-2119

\*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: KNOX COUNTY PUBLIC LIBRARY

ID: 42-5-116

**CASH UNITS ONLY**

COUNTY: KNOX 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>						
261 CASH CHANGE	\$65.00	\$0.00	\$0.00	\$65.00	\$0.00	\$65.00
101 GENERAL	\$746,018.23	\$1,235,058.22	\$1,292,510.51	\$688,565.94	\$0.00	\$688,565.94
260 PETTY CASH	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00
<b>Total by Fund Type:</b>	<b>\$746,133.23</b>	<b>\$1,235,058.22</b>	<b>\$1,292,510.51</b>	<b>\$688,680.94</b>	<b>\$0.00</b>	<b>\$688,680.94</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
AMERICAN LIBRARY ASSOCIATION	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00
COMMUNITY FOUNDATION	\$0.00	\$3,000.00	\$1,970.64	\$1,029.36	\$0.00	\$1,029.36
DONATIONS #2	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00
E-RATE	\$2,606.37	\$4,691.40	\$4,407.17	\$2,890.60	\$0.00	\$2,890.60
FEDERAL GRANTS # 1	\$-5,946.08	\$19,859.08	\$13,913.00	\$0.00	\$0.00	\$0.00
401 GIFT	\$20,375.70	\$17,657.93	\$19,981.73	\$18,051.90	\$0.00	\$18,051.90
LEVY EXCESS	\$0.00	\$2,487.22	\$0.00	\$2,487.22	\$0.00	\$2,487.22
LITERACY	\$38,169.86	\$10,313.12	\$18,928.13	\$29,554.85	\$0.00	\$29,554.85
NATIONAL HUMANITIES	\$84.53	\$320.00	\$0.00	\$404.53	\$0.00	\$404.53
61 RAINY DAY	\$185,019.10	\$15,709.29	\$185,089.22	\$15,639.17	\$185,089.22	\$200,728.39
STATE GRANT	\$8,355.00	\$10,715.00	\$8,355.00	\$10,715.00	\$0.00	\$10,715.00
STATE GRANT # 2	\$0.00	\$18,200.00	\$11,153.90	\$7,046.10	\$0.00	\$7,046.10
STATE GRANT # 3	\$0.00	\$10,634.40	\$11,400.03	\$-765.63	\$0.00	\$-765.63
<b>Total by Fund Type:</b>	<b>\$248,864.48</b>	<b>\$114,087.44</b>	<b>\$275,898.82</b>	<b>\$87,053.10</b>	<b>\$185,089.22</b>	<b>\$272,142.32</b>
<b>FUND TYPE: DEBT SERVICE</b>						
180 BOND AND INTEREST REDEMPTION	\$36,183.89	\$57,837.63	\$74,171.75	\$19,849.77	\$0.00	\$19,849.77
<b>Total by Fund Type:</b>	<b>\$36,183.89</b>	<b>\$57,837.63</b>	<b>\$74,171.75</b>	<b>\$19,849.77</b>	<b>\$0.00</b>	<b>\$19,849.77</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
2011 LIBRARY IMPROVEMENT RESERVE	\$38,201.31	\$5,000.00	\$0.00	\$43,201.31	\$0.00	\$43,201.31
<b>Total by Fund Type:</b>	<b>\$38,201.31</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$43,201.31</b>	<b>\$0.00</b>	<b>\$43,201.31</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KNOX COUNTY PUBLIC LIBRARY

ID: 42-5-116

**CASH UNITS ONLY**

COUNTY: KNOX 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>\$1,069,382.91</b>	<b>\$1,411,983.29</b>	<b>\$1,642,581.08</b>	<b>\$838,785.12</b>	<b>\$185,089.22</b>	<b>\$1,023,874.34</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$185,089.22			
Transfers In		\$0.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$1,411,983.29	\$1,457,491.86			

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

ID: 42-5-116 PAGE: 1

UNIT NAME: KNOX COUNTY PUBLIC LIBRARY

COUNTY: KNOX COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>101 GENERAL</u>	
GENERAL PROPERTY TAXES	\$1,235,058.22
<b>Total for: TAXES</b>	<b>\$1,235,058.22</b>
<b>TOTAL RECEIPTS FOR 101 GENERAL</b>	<b>\$1,235,058.22</b>
Fund: <u>FEDERAL GRANTS # 1</u>	
FED. GRANTS-LSTA GRANTS	\$19,859.08
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$19,859.08</b>
<b>TOTAL RECEIPTS FOR FEDERAL GRANTS # 1</b>	<b>\$19,859.08</b>
Fund: <u>STATE GRANT</u>	
STATE GRANTS-OTHER	\$10,715.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$10,715.00</b>
<b>TOTAL RECEIPTS FOR STATE GRANT</b>	<b>\$10,715.00</b>
Fund: <u>DONATIONS #2</u>	
CONTRIBUTIONS AND DONATIONS	\$500.00
<b>Total for: MISCELLANEOUS</b>	<b>\$500.00</b>
<b>TOTAL RECEIPTS FOR DONATIONS #2</b>	<b>\$500.00</b>
Fund: <u>401 GIFT</u>	
CONTRIBUTIONS AND DONATIONS	\$17,657.93
<b>Total for: MISCELLANEOUS</b>	<b>\$17,657.93</b>
<b>TOTAL RECEIPTS FOR 401 GIFT</b>	<b>\$17,657.93</b>
Fund: <u>STATE GRANT # 2</u>	
CONTRIBUTIONS AND DONATIONS	\$18,200.00
<b>Total for: MISCELLANEOUS</b>	<b>\$18,200.00</b>
<b>TOTAL RECEIPTS FOR STATE GRANT # 2</b>	<b>\$18,200.00</b>
Fund: <u>STATE GRANT # 3</u>	
FED. GRANTS-LSTA GRANTS	\$10,634.40
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$10,634.40</b>
<b>TOTAL RECEIPTS FOR STATE GRANT # 3</b>	<b>\$10,634.40</b>
Fund: <u>61 RAINY DAY</u>	
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$15,709.29
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$15,709.29</b>
<b>TOTAL RECEIPTS FOR 61 RAINY DAY</b>	<b>\$15,709.29</b>

<u>Title</u>	<u>Amount</u>
Fund: <u>LITERACY</u>	
CONTRIBUTIONS AND DONATIONS	\$10,313.12
<b>Total for: MISCELLANEOUS</b>	<b>\$10,313.12</b>
<b>TOTAL RECEIPTS FOR LITERACY</b>	<b>\$10,313.12</b>
Fund: <u>NATIONAL HUMANITIES</u>	
MISCELLANEOUS REVENUE-OTHER	\$320.00
<b>Total for: MISCELLANEOUS</b>	<b>\$320.00</b>
<b>TOTAL RECEIPTS FOR NATIONAL HUMANITIES</b>	<b>\$320.00</b>
Fund: <u>AMERICAN LIBRARY ASSOCIATION</u>	
CONTRIBUTIONS AND DONATIONS	\$0.00
<b>Total for: MISCELLANEOUS</b>	<b>\$0.00</b>
<b>TOTAL RECEIPTS FOR AMERICAN LIBRARY ASSOCIATION</b>	<b>\$0.00</b>
Fund: <u>COMMUNITY FOUNDATION</u>	
OTHER TAXES	\$3,000.00
<b>Total for: TAXES</b>	<b>\$3,000.00</b>
<b>TOTAL RECEIPTS FOR COMMUNITY FOUNDATION</b>	<b>\$3,000.00</b>
Fund: <u>LEVY EXCESS</u>	
OTHER TAXES	\$2,487.22
<b>Total for: TAXES</b>	<b>\$2,487.22</b>
<b>TOTAL RECEIPTS FOR LEVY EXCESS</b>	<b>\$2,487.22</b>
Fund: <u>E-RATE</u>	
REIMBURSEMENTS-OTHER	\$4,691.40
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$4,691.40</b>
<b>TOTAL RECEIPTS FOR E-RATE</b>	<b>\$4,691.40</b>
Fund: <u>180 BOND AND INTEREST REDEMPTION</u>	
ADJUSTMENT	\$57,837.63
<b>Total for: MISCELLANEOUS</b>	<b>\$57,837.63</b>
<b>TOTAL RECEIPTS FOR 180 BOND AND INTEREST REDEMPTION</b>	<b>\$57,837.63</b>
Fund: <u>2011 LIBRARY IMPROVEMENT RESERVE</u>	
INTERGOVERNMENTAL REVENUE, OTHER	\$5,000.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$5,000.00</b>
<b>TOTAL RECEIPTS FOR 2011 LIBRARY IMPROVEMENT RESERVE</b>	<b>\$5,000.00</b>

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

ID: 42-5-116 PAGE: 3

UNIT NAME: KNOX COUNTY PUBLIC LIBRARY

COUNTY: KNOX COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>180 BOND AND INTEREST REDEMPTION</u>	
<b>Total Receipts:</b>	<b>\$1,411,983.29</b>

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

ID: 42-5-116 PAGE: 1  
 COUNTY: KNOX COUNTY  
 UNIT NAME: KNOX COUNTY PUBLIC LIBRARY

Fund:	101 GENERAL		
	PERSONAL SERVICES		\$655,042.61
	SUPPLIES		\$47,884.30
	OTHER SERVICES AND CHARGES		\$273,077.21
	CAPITAL OUTLAY		\$316,506.39
	PURCHASE OF INVESTMENTS		\$0.00
	<b>TOTAL</b>		<b>\$1,292,510.51</b>
Fund:	FEDERAL GRANTS # 1		
	OTHER DISBURSEMENTS		\$13,913.00
	<b>TOTAL</b>		<b>\$13,913.00</b>
Fund:	STATE GRANT		
	OTHER DISBURSEMENTS		\$8,355.00
	<b>TOTAL</b>		<b>\$8,355.00</b>
Fund:	DONATIONS #2		
	OTHER DISBURSEMENTS		\$500.00
	<b>TOTAL</b>		<b>\$500.00</b>
Fund:	401 GIFT		
	OTHER DISBURSEMENTS		\$19,981.73
	<b>TOTAL</b>		<b>\$19,981.73</b>
Fund:	STATE GRANT # 2		
	OTHER DISBURSEMENTS		\$11,153.90
	<b>TOTAL</b>		<b>\$11,153.90</b>
Fund:	STATE GRANT # 3		
	OTHER DISBURSEMENTS		\$11,400.03
	<b>TOTAL</b>		<b>\$11,400.03</b>
Fund:	61 RAINY DAY		
	PURCHASE OF INVESTMENTS		\$185,089.22
	<b>TOTAL</b>		<b>\$185,089.22</b>
Fund:	LITERACY		
	OTHER DISBURSEMENTS		\$18,928.13
	PURCHASE OF INVESTMENTS		\$0.00
	<b>TOTAL</b>		<b>\$18,928.13</b>
Fund:	AMERICAN LIBRARY ASSOCIATION		
	OTHER DISBURSEMENTS		\$200.00
	<b>TOTAL</b>		<b>\$200.00</b>
Fund:	COMMUNITY FOUNDATION		
	OTHER DISBURSEMENTS		\$1,970.64
	<b>TOTAL</b>		<b>\$1,970.64</b>
Fund:	E-RATE		
	OTHER DISBURSEMENTS		\$4,407.17

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

ID: 42-5-116 PAGE: 2

COUNTY: KNOX COUNTY  
UNIT NAME: KNOX COUNTY PUBLIC LIBRARY

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<b>TOTAL</b>		<b>\$4,407.17</b>
Fund:	180 BOND AND INTEREST REDEMPTION	
	OTHER DISBURSEMENTS	\$74,171.75
<b>TOTAL</b>		<b>\$74,171.75</b>

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<b>TOTAL DISBURSEMENTS:</b>		<b>\$1,642,581.08</b>
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CASH

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<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	146137	\$1,069,382.91			\$838,785.12

**Total CASH:** **\$838,785.12**

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INVESTMENTS

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<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>
01/11/2010	61 RAINY DAY	SAVINGS ACCOUNT	0117250323	\$0.00		0.00	\$185,089.22

**Total by Fund:** **\$185,089.22**

**Total INVESTMENTS:** **\$185,089.22**

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**Total Cash and Investments:** **\$1,023,874.34**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KNOX COUNTY PUBLIC LIBRARY  
COUNTY: KNOX COUNTY

ID: 42-5-116

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:

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	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KNOX COUNTY PUBLIC LIBRARY

ID: 42-5-116

COUNTY: KNOX COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

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<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: KNOX COUNTY PUBLIC LIBRARY

ID: 42-5-116

COUNTY: KNOX COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

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<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: KNOX COUNTY  
UNIT NAME: KNOX COUNTY PUBLIC LIBRARY

ID: 42-5-116  
PAGE: 1

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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: KNOX COUNTY PUBLIC LIBRARY

ID: 42-5-116

COUNTY: KNOX COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES  
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

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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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