

FEDERAL IDENTIFICATION NUMBER:
35-6001549

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

UNIT NAME:
PUTNAM COUNTY PUBLIC LIBRARY

COUNTY:
PUTNAM COUNTY

ID: 67-5-193
(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
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- 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: ALICE GREENBURG DATE SIGNED: _____
ADDRESS: 103 E. POPLAR ST CITY: GREENCASTLE
PO BOX 116 EMAIL ADDRESS: ALICE@PUTNAM.LIB.IN.US
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 653-2755 ZIP: 46135-0116

*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						
CASH CHANGE	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00
GENERAL	\$143,593.94	\$753,547.01	\$653,942.41	\$243,198.54	\$0.00	\$243,198.54
PETTY CASH	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00
Total by Fund Type:	\$143,693.94	\$753,547.01	\$653,942.41	\$243,298.54	\$0.00	\$243,298.54
FUND TYPE: SPECIAL REVENUE						
GIFT	\$30,344.15	\$192,298.75	\$185,365.07	\$37,277.83	\$150,810.40	\$188,088.23
LEVY EXCESS	\$0.00	\$2,554.30	\$24.72	\$2,529.58	\$0.00	\$2,529.58
RAINY DAY	\$148,870.37	\$82,441.01	\$101,025.95	\$130,285.43	\$101,025.95	\$231,311.38
TECHNOLOGY	\$4,676.16	\$3,397.00	\$4,057.50	\$4,015.66	\$0.00	\$4,015.66
Total by Fund Type:	\$183,890.68	\$280,691.06	\$290,473.24	\$174,108.50	\$251,836.35	\$425,944.85
FUND TYPE: DEBT SERVICE						
BOND AND INTEREST REDEMPTION	\$12,530.00	\$0.00	\$12,530.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$12,530.00	\$0.00	\$12,530.00	\$0.00	\$0.00	\$0.00
FUND TYPE: CAPITAL PROJECTS						
LIBRARY CAPITAL PROJECTS	\$149,125.23	\$209,930.97	\$172,984.98	\$186,071.22	\$0.00	\$186,071.22
LIBRARY IMPROVEMENT RESERVE	\$162,647.54	\$297.42	\$100,297.42	\$62,647.54	\$100,297.42	\$162,944.96
Total by Fund Type:	\$311,772.77	\$210,228.39	\$273,282.40	\$248,718.76	\$100,297.42	\$349,016.18
FUND TYPE: AGENCY						
PLAC CARD	\$120.00	\$550.00	\$540.00	\$130.00	\$0.00	\$130.00
Total by Fund Type:	\$120.00	\$550.00	\$540.00	\$130.00	\$0.00	\$130.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PUTNAM COUNTY PUBLIC LIBRARY

ID: 67-5-193

CASH UNITS ONLY

COUNTY: PUTNAM 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:	\$652,007.39	\$1,245,016.46	\$1,230,768.05	\$666,255.80	\$352,133.77	\$1,018,389.57
Section II						
Less:						
Investment Sales		\$252,799.58				
Investment Purchases			\$352,133.77			
Transfers In		\$12,455.00				
Transfers Out			\$12,455.00			
Net Receipts and Disbursements		\$979,761.88	\$866,179.28			

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

ID: 67-5-193 PAGE: 1

UNIT NAME: PUTNAM COUNTY PUBLIC LIBRARY

COUNTY: PUTNAM COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$312,003.48
GENERAL PROPERTY TAXES	\$0.00
GENERAL PROPERTY TAXES	\$0.00
Total for: TAXES	\$312,003.48
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$921.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$30,080.24
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$3,430.69
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$317,116.08
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$45,595.19
Total for: INTERGOVERNMENTAL	\$397,143.20
COPY MACHINE CHARGES	\$4,054.14
Total for: CHARGES FOR SERVICES	\$4,054.14
FINES AND FEES-OTHER	\$26,273.36
Total for: FINES, FORFEITURES, AND FEES	\$26,273.36
INTEREST EARNED	\$1,112.19
RENTAL OF PROPERTY	\$289.73
MISCELLANEOUS REVENUE-OTHER	\$215.91
Total for: MISCELLANEOUS	\$1,617.83
TRANSFER OF FUNDS-OTHER	\$12,455.00
REFUNDS-OTHER	\$0.00
Total for: OTHER FINANCING SOURCES	\$12,455.00
TOTAL RECEIPTS FOR GENERAL	\$753,547.01
Fund: <u>PETTY CASH</u>	
ADJUSTMENT	\$0.00
Total for: MISCELLANEOUS	\$0.00
TOTAL RECEIPTS FOR PETTY CASH	\$0.00
Fund: <u>CASH CHANGE</u>	
ADJUSTMENT	\$0.00
Total for: MISCELLANEOUS	\$0.00
TOTAL RECEIPTS FOR CASH CHANGE	\$0.00
Fund: <u>GIFT</u>	
INTEREST EARNED	\$2,789.56
CONTRIBUTIONS AND DONATIONS	\$38,575.99
Total for: MISCELLANEOUS	\$41,365.55
SALE OF INVESTMENTS	\$150,933.20
Total for: OTHER FINANCING SOURCES	\$150,933.20

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

ID: 67-5-193 PAGE: 2

UNIT NAME: PUTNAM COUNTY PUBLIC LIBRARY

COUNTY: PUTNAM COUNTY

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR GIFT	\$192,298.75
Fund: <u>RAINY DAY</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$29,853.55
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$0.00
Total for: INTERGOVERNMENTAL	\$29,853.55
INTEREST EARNED	\$1,654.27
Total for: MISCELLANEOUS	\$1,654.27
TRANSFER FROM LIBRARY OPERATING FUND	\$0.00
SALE OF INVESTMENTS	\$50,933.19
Total for: OTHER FINANCING SOURCES	\$50,933.19
TOTAL RECEIPTS FOR RAINY DAY	\$82,441.01
Fund: <u>TECHNOLOGY</u>	
STATE GRANTS-OTHER	\$3,397.00
Total for: INTERGOVERNMENTAL	\$3,397.00
TOTAL RECEIPTS FOR TECHNOLOGY	\$3,397.00
Fund: <u>LEVY EXCESS</u>	
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$2,554.30
Total for: INTERGOVERNMENTAL	\$2,554.30
TOTAL RECEIPTS FOR LEVY EXCESS	\$2,554.30
Fund: <u>BOND AND INTEREST REDEMPTION</u>	
GENERAL PROPERTY TAXES	\$0.00
Total for: TAXES	\$0.00
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$0.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$0.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$0.00
Total for: INTERGOVERNMENTAL	\$0.00
TOTAL RECEIPTS FOR BOND AND INTEREST REDEMPTION	\$0.00
Fund: <u>LIBRARY CAPITAL PROJECTS</u>	
GENERAL PROPERTY TAXES	\$142,630.20
Total for: TAXES	\$142,630.20
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$420.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$13,750.97
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,568.31
Total for: INTERGOVERNMENTAL	\$15,739.28
INTEREST EARNED	\$628.30

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

ID: 67-5-193 PAGE: 3

UNIT NAME: PUTNAM COUNTY PUBLIC LIBRARY

COUNTY: PUTNAM COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>LIBRARY CAPITAL PROJECTS</u>	
Total for: MISCELLANEOUS	\$628.30
SALE OF INVESTMENTS	\$50,933.19
Total for: OTHER FINANCING SOURCES	\$50,933.19
TOTAL RECEIPTS FOR LIBRARY CAPITAL PROJECTS	\$209,930.97
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$297.42
Total for: MISCELLANEOUS	\$297.42
TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE	\$297.42
Fund: <u>PLAC CARD</u>	
PLAC CARD SALES	\$550.00
Total for: OTHER FINANCING SOURCES	\$550.00
TOTAL RECEIPTS FOR PLAC CARD	\$550.00
Total Receipts:	\$1,245,016.46

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

ID: 67-5-193 PAGE: 1
 COUNTY: PUTNAM COUNTY
 UNIT NAME: PUTNAM COUNTY PUBLIC LIBRARY

Fund:	GENERAL		
	PERSONAL SERVICES		\$430,726.26
	SUPPLIES		\$18,067.76
	OTHER SERVICES AND CHARGES		\$100,046.80
	CAPITAL OUTLAY		\$105,101.59
	TRANSFER OF FUNDS		\$0.00
	TOTAL		\$653,942.41
Fund:	GIFT		
	PERSONAL SERVICES		\$6,222.42
	SUPPLIES		\$2,525.09
	OTHER SERVICES AND CHARGES		\$5,722.61
	CAPITAL OUTLAY		\$20,084.55
	TRANSFER OF FUNDS		\$0.00
	PURCHASE OF INVESTMENTS		\$150,810.40
	TOTAL		\$185,365.07
Fund:	RAINY DAY		
	PURCHASE OF INVESTMENTS		\$101,025.95
	TOTAL		\$101,025.95
Fund:	TECHNOLOGY		
	OTHER SERVICES AND CHARGES		\$4,057.50
	TOTAL		\$4,057.50
Fund:	LEVY EXCESS		
	OTHER DISBURSEMENTS		\$24.72
	TOTAL		\$24.72
Fund:	BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$75.00
	TRANSFER OF FUNDS		\$12,455.00
	TOTAL		\$12,530.00
Fund:	LIBRARY CAPITAL PROJECTS		
	PERSONAL SERVICES		\$48,903.61
	SUPPLIES		\$648.00
	OTHER SERVICES AND CHARGES		\$71,269.22
	CAPITAL OUTLAY		\$52,164.15
	PURCHASE OF INVESTMENTS		\$0.00
	TOTAL		\$172,984.98
Fund:	LIBRARY IMPROVEMENT RESERVE		
	TRANSFER OF FUNDS		\$0.00
	PURCHASE OF INVESTMENTS		\$100,297.42
	TOTAL		\$100,297.42
Fund:	PLAC CARD		
	OTHER SERVICES AND CHARGES		\$540.00
	TOTAL		\$540.00

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

ID: 67-5-193 PAGE: 2

COUNTY: PUTNAM COUNTY
UNIT NAME: PUTNAM COUNTY PUBLIC LIBRARY

TOTAL DISBURSEMENTS:

\$1,230,768.05

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>
		SAVINGS	1007389606	\$622,160.76			\$648,711.58
		CHECKING	357112739	\$29,841.62			\$17,439.22
		BUSINESS SHARE	4660197	\$5.00			\$5.00
		PETTY CASH	PC1	\$50.00			\$50.00
		CASH CHANGE	CC1	\$50.00			\$50.00

Total CASH: **\$666,255.80**

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>
05/27/2010	GIFT	CERTIFICATE OF DEPOSIT	XXXXXX2159	\$0.00	05/27/2012	2.03	\$50,512.98
05/27/2010	GIFT	CERTIFICATE OF DEPOSIT	XXX9106	\$0.00	08/27/2011	1.18	\$100,297.42
02/18/2009	GIFT	CERTIFICATE OF DEPOSIT	XXXXXX1929	\$50,933.20	05/18/2010	2.48	\$0.00
08/26/2009	GIFT	CERTIFICATE OF DEPOSIT	XXX1830	\$100,451.07	08/26/2010	1.79	\$0.00

Total by Fund: **\$150,810.40**

05/27/2010	RAINY DAY	CERTIFICATE OF DEPOSIT	XXXXXX2159	\$0.00	05/27/2012	2.03	\$101,025.95
02/18/2009	RAINY DAY	CERTIFICATE OF DEPOSIT	XXXXXX1929	\$50,933.19	05/18/2010	2.48	\$0.00

Total by Fund: **\$101,025.95**

02/18/2009	LIBRARY CAPITAL PROJECTS	CERTIFICATE OF DEPOSIT	XXXXXX1929	\$50,933.19	05/18/2010	2.48	\$0.00
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PUTNAM COUNTY PUBLIC LIBRARY
COUNTY: PUTNAM COUNTY

ID: 67-5-193

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

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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>
Total by Fund:							\$0.00
08/27/2010	LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	XXX9106	\$0.00	08/27/2011	1.18	\$100,297.42
Total by Fund:							\$100,297.42
Total INVESTMENTS:							\$352,133.77
Total Cash and Investments:							\$1,018,389.57

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PUTNAM COUNTY PUBLIC LIBRARY
COUNTY: PUTNAM COUNTY

ID: 67-5-193

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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: PUTNAM COUNTY PUBLIC LIBRARY

ID: 67-5-193

COUNTY: PUTNAM 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: PUTNAM COUNTY PUBLIC LIBRARY

ID: 67-5-193

COUNTY: PUTNAM 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: PUTNAM COUNTY
UNIT NAME: PUTNAM COUNTY PUBLIC LIBRARY

ID: 67-5-193
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: PUTNAM COUNTY PUBLIC LIBRARY

ID: 67-5-193

COUNTY: PUTNAM 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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