

FEDERAL IDENTIFICATION NUMBER:  
35-6005868

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

UNIT NAME:  
HAGERSTOWN PUBLIC LIBRARY

COUNTY:  
WAYNE COUNTY

ID: 89-5-241  
(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 3 - DISBURSEMENTS REPORT BY FUND
- PART 4 - CASH AND INVESTMENTS
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- PART 6 - INTERGOVERNMENTAL EXPENDITURES
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- 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: LINDA METTLER

ADDRESS: 10 WEST COLLEGE ST

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

TITLE: DIRECTOR

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

CITY: HAGERSTOWN

EMAIL ADDRESS: HJTPLIBRARY@HOTMAIL.COM

ZIP: 47346-0000

\*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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
100 GENERAL	\$236,943.81	\$254,799.87	\$216,820.77	\$274,922.91	\$0.00	\$274,922.91
300 LEVY EXCESS FUND	\$746.00	\$594.28	\$746.00	\$594.28	\$0.00	\$594.28
<b>Total by Fund Type:</b>	<b>\$237,689.81</b>	<b>\$255,394.15</b>	<b>\$217,566.77</b>	<b>\$275,517.19</b>	<b>\$0.00</b>	<b>\$275,517.19</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
311 FRIENDS FUND	\$522.83	\$1,525.36	\$1,502.82	\$545.37	\$0.00	\$545.37
120 GIFT	\$9,785.00	\$0.00	\$0.00	\$9,785.00	\$0.00	\$9,785.00
110 MEMORIAL	\$6,245.62	\$695.00	\$5,793.50	\$1,147.12	\$0.00	\$1,147.12
500 RAINY DAY	\$40,863.20	\$2,112.76	\$4,955.10	\$38,020.86	\$0.00	\$38,020.86
312 REMC GRANT FUND	\$150.23	\$0.00	\$0.00	\$150.23	\$0.00	\$150.23
310 STORY HOUR	\$12.11	\$0.00	\$0.00	\$12.11	\$0.00	\$12.11
<b>Total by Fund Type:</b>	<b>\$57,578.99</b>	<b>\$4,333.12</b>	<b>\$12,251.42</b>	<b>\$49,660.69</b>	<b>\$0.00</b>	<b>\$49,660.69</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
130 LIBRARY IMPROVEMENT RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00
131 LIRF SAVINGS ACCOUNT	\$172,707.63	\$0.00	\$112,223.40	\$60,484.23	\$0.00	\$60,484.23
<b>Total by Fund Type:</b>	<b>\$172,707.63</b>	<b>\$0.00</b>	<b>\$112,223.40</b>	<b>\$60,484.23</b>	<b>\$35,000.00</b>	<b>\$95,484.23</b>
<b>FUND TYPE: AGENCY</b>						
200 PAYROLL	\$257.98	\$20,930.79	\$20,899.78	\$288.99	\$0.00	\$288.99
150 PLAC CARD	\$30.00	\$150.00	\$180.00	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$287.98</b>	<b>\$21,080.79</b>	<b>\$21,079.78</b>	<b>\$288.99</b>	<b>\$0.00</b>	<b>\$288.99</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: HAGERSTOWN PUBLIC LIBRARY

ID: 89-5-241

**CASH UNITS ONLY**

COUNTY: WAYNE COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES  
FOR THE FISCAL YEAR ENDING 2010

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<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>\$468,264.41</b>	<b>\$280,808.06</b>	<b>\$363,121.37</b>	<b>\$385,951.10</b>	<b>\$35,000.00</b>	<b>\$420,951.10</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$746.00				
Transfers Out			\$746.00			
Net Receipts and Disbursements		\$280,062.06	\$362,375.37			

	<u>Title</u>	<u>Amount</u>
Fund:	<u>100 GENERAL</u>	
310	GENERAL PROPERTY TAXES	\$180,728.86
	<b>Total for: TAXES</b>	<b>\$180,728.86</b>
370	STATEWIDE LIBRARY CARD PROGRAM	\$39.14
3111	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,500.00
3114	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$17,588.86
3116	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,158.00
3112	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$35,081.04
3113	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$8,632.49
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$63,999.53</b>
316	COPY MACHINE CHARGES	\$1,125.35
340	CHARGES FOR SERVICES-OTHER	\$399.65
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$1,525.00</b>
315	FINES AND FEES-OTHER	\$5,273.18
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$5,273.18</b>
319	INTEREST EARNED	\$1,445.38
326	MISCELLANEOUS REVENUE-OTHER	\$67.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$1,512.38</b>
321	TRANSFER OF FUNDS-OTHER	\$746.00
323	REFUNDS-OTHER	\$528.85
324	OTHER FINANCING SOURCES	\$486.07
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$1,760.92</b>
	<b>TOTAL RECEIPTS FOR 100 GENERAL</b>	<b>\$254,799.87</b>
Fund:	<u>300 LEVY EXCESS FUND</u>	
311	OTHER TAXES	\$594.28
	<b>Total for: TAXES</b>	<b>\$594.28</b>
	<b>TOTAL RECEIPTS FOR 300 LEVY EXCESS FUND</b>	<b>\$594.28</b>
Fund:	<u>500 RAINY DAY</u>	
3112	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$2,112.76
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,112.76</b>
	<b>TOTAL RECEIPTS FOR 500 RAINY DAY</b>	<b>\$2,112.76</b>
Fund:	<u>110 MEMORIAL</u>	
320	OTHER FINANCING SOURCES	\$100.00
324	OTHER FINANCING SOURCES	\$595.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$695.00</b>
	<b>TOTAL RECEIPTS FOR 110 MEMORIAL</b>	<b>\$695.00</b>

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

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UNIT NAME: HAGERSTOWN PUBLIC LIBRARY  
COUNTY: WAYNE COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>311 FRIENDS FUND</u>	
324	OTHER FINANCING SOURCES	\$1,525.36
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$1,525.36</b>
	<b>TOTAL RECEIPTS FOR 311 FRIENDS FUND</b>	<b>\$1,525.36</b>
Fund:	<u>200 PAYROLL</u>	
400	OTHER TAXES	\$20,930.79
	<b>Total for: TAXES</b>	<b>\$20,930.79</b>
	<b>TOTAL RECEIPTS FOR 200 PAYROLL</b>	<b>\$20,930.79</b>
Fund:	<u>150 PLAC CARD</u>	
326	PLAC CARD SALES	\$100.00
330	PLAC CARD SALES	\$50.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$150.00</b>
	<b>TOTAL RECEIPTS FOR 150 PLAC CARD</b>	<b>\$150.00</b>
	<b>Total Receipts:</b>	<b>\$280,808.06</b>

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

ID: 89-5-241 PAGE: 1  
COUNTY: WAYNE COUNTY  
UNIT NAME: HAGERSTOWN PUBLIC LIBRARY

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Fund:	100 GENERAL		
	PERSONAL SERVICES		\$104,129.52
	SUPPLIES		\$3,527.91
	OTHER SERVICES AND CHARGES		\$51,181.91
	CAPITAL OUTLAY		\$31,626.18
	OTHER DISBURSEMENTS		\$26,355.25
	<b>TOTAL</b>		<b>\$216,820.77</b>

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Fund:	300 LEVY EXCESS FUND		
	OTHER DISBURSEMENTS		\$0.00
	TRANSFER OF FUNDS		\$746.00
	<b>TOTAL</b>		<b>\$746.00</b>

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Fund:	500 RAINY DAY		
	SUPPLIES		\$194.65
	OTHER SERVICES AND CHARGES		\$1,642.83
	CAPITAL OUTLAY		\$3,117.62
	<b>TOTAL</b>		<b>\$4,955.10</b>

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Fund:	110 MEMORIAL		
	OTHER SERVICES AND CHARGES		\$5,793.50
	<b>TOTAL</b>		<b>\$5,793.50</b>

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Fund:	311 FRIENDS FUND		
	OTHER DISBURSEMENTS		\$1,502.82
	<b>TOTAL</b>		<b>\$1,502.82</b>

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Fund:	131 LIRF SAVINGS ACCOUNT		
	OTHER SERVICES AND CHARGES		\$74,208.40
	CAPITAL OUTLAY		\$38,015.00
	<b>TOTAL</b>		<b>\$112,223.40</b>

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Fund:	200 PAYROLL		
	PERSONAL SERVICES		\$20,899.78
	<b>TOTAL</b>		<b>\$20,899.78</b>

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Fund:	150 PLAC CARD		
	OTHER SERVICES AND CHARGES		\$180.00
	<b>TOTAL</b>		<b>\$180.00</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$363,121.37</b>
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PART 4 - CASH AND INVESTMENTS  
FOR THE FISCAL YEAR ENDING 2010

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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>
		US BANK CHECKING	XXXXXXXX4095				\$232,021.77
		US BANK SAVINGS	XXXXXXXX0440				\$126,417.74
		WEST ENDS SAVINGS BANK	XXXXXXXX6564				\$27,511.59

**Total CASH:** **\$385,951.10**

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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>
06/01/2009	130 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	0240000449	\$20,000.00	11/30/2011	2.45	\$20,000.00
12/07/2007	130 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	0233000143	\$1,500.00	12/07/2011	3.65	\$15,000.00

**Total by Fund:** **\$35,000.00**

**Total INVESTMENTS:** **\$35,000.00**

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**Total Cash and Investments:** **\$420,951.10**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: HAGERSTOWN PUBLIC LIBRARY  
COUNTY: WAYNE COUNTY

ID: 89-5-241

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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:

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

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: HAGERSTOWN PUBLIC LIBRARY

ID: 89-5-241

COUNTY: WAYNE COUNTY

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

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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: HAGERSTOWN PUBLIC LIBRARY

ID: 89-5-241

COUNTY: WAYNE COUNTY

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

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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: WAYNE COUNTY  
UNIT NAME: HAGERSTOWN PUBLIC LIBRARY

ID: 89-5-241  
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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: HAGERSTOWN PUBLIC LIBRARY

ID: 89-5-241

COUNTY: WAYNE 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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