

Annual Financial Report



Indiana State Board of Accounts

2022

CRAWFORDSVILLE PUBLIC LIBRARY

Montgomery County

Submitted on 2/28/2023 12:33:00 PM

Per [IC 5-11-1-4](#) every municipality and local government is required to provide electronically and in a manner prescribed by the state examiner, financial reports for the fiscal year not later than sixty days after the close of the fiscal year.

Completion and submission of the Gateway *Annual Financial Report* (AFR) will fulfill this requirement. This document comprises all of the report outputs generated by Gateway, based on the information entered by the government unit and submitted by the government official as stipulated in state law.

**Crawfordsville Public Library, Montgomery County, Indiana
Annual Financial Report - 2022
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2022	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2022
Governmental Activities	100	General	\$534,977.88	\$1,799,995.43	\$1,810,935.10	\$524,038.21
	100.5	INTERBANK TRANSFER	\$0.00	\$2,578,265.33	\$2,578,265.33	\$0.00
	101	Petty Cash	\$120.00	\$0.00	\$0.00	\$120.00
	110	Lease Rental	\$537,484.77	\$724,770.74	\$821,205.00	\$441,050.51
	115	Meeting Room Fund	\$17,417.67	\$3,875.00	\$100.00	\$21,192.67
	120	Copier Fund	\$718.10	\$11,174.03	\$10,467.82	\$1,424.31
	125	Endowment Principal	\$32,452.48	\$0.00	\$0.00	\$32,452.48
	126	Endowment Interest	\$1,934.97	\$48.56	\$0.00	\$1,983.53
	127	CMMC Endowment	\$45,310.88	\$441.00	\$0.00	\$45,751.88
	128	CMMC Endowment Interest	\$1,957.81	\$67.01	\$0.00	\$2,024.82
	131	Friends Gift	\$2,561.23	\$24,721.96	\$19,898.34	\$7,384.85
	133	RR Donnelley Endowment	\$28,695.59	\$0.00	\$11.49	\$28,684.10
	135	LUELLA BRAKE TRUST - GRANT	\$600.00	\$0.00	\$600.00	\$0.00
	137	Sinclair Gift	\$47,427.26	\$82.79	\$0.00	\$47,510.05
	145	Lost Books	\$12,212.64	\$2,041.04	\$133.59	\$14,120.09
	150	Plac Reimbursement	\$150.00	\$0.00	\$0.00	\$150.00
	155	State Technology Grant Fund	\$0.00	\$10,571.39	\$11,581.14	-\$1,009.75
	160	Unemployment Fund	\$79,757.31	\$138.84	\$0.00	\$79,896.15
	180	Local History Fund	\$9,970.92	\$1,421.64	\$2,689.73	\$8,702.83
	185	Fax Fund	\$286.10	\$3,238.00	\$0.00	\$3,524.10
	200	General Gifts	\$189,831.11	\$28,620.09	\$5,764.07	\$212,687.13
	201	Rainy Day Fund	\$250,398.76	\$327.26	\$0.00	\$250,726.02
	276	Special Grant Fund	\$0.00	\$675.00	\$675.00	\$0.00
	299	CARES Grant Fund	\$3,400.00	\$0.00	\$3,400.00	\$0.00
	400	Library Improvement Reserve	\$270,108.96	\$177,054.38	\$161,681.50	\$285,481.84
	802	Payroll	\$1,380.48	\$188.20	\$736.80	\$831.88
		GRAND TOTAL	\$2,069,154.92	\$5,367,717.69	\$5,428,144.91	\$2,008,727.70

**Crawfordsville Public Library, Montgomery County, Indiana
Detailed Receipts - 2022**

Governmental Activities	General	General Property Taxes	\$1,063,917.18
		Local Option Income Tax (LOIT) for Public Safety	\$634,296.00
		Financial Institution Tax distribution	\$7,983.94
		Vehicle/Aircraft Excise Tax Distribution	\$68,756.86
		Commercial Vehicle Excise Tax Distribution (CVET)	\$2,238.46
		Total Taxes and Intergovernmental	\$1,777,192.44
		Other Fines and Forfeitures/341 - Fees & Fines	\$5,538.34
		Total Fines, Forfeitures, and Fees	\$5,538.34
		Earnings on Investments and Deposits	\$526.61
		Refunds and Reimbursements	\$6,797.74
		Transfers In - Transferred from Another Fund	\$3,400.00
		Other Receipts/399 - other	\$6,540.30
		Total Other Receipts	\$17,264.65
		Total General	\$1,799,995.43
	INTERBANK TRANSFER	Other Receipts/394 - Inter Bank Transfers	\$2,578,265.33
		Total Other Receipts	\$2,578,265.33
		Total INTERBANK TRANSFER	\$2,578,265.33
	Lease Rental	Other Taxes/311.1 - LEASE PROPERTY TAX	\$679,194.45
		Other Taxes/312.11 - LEASE FINANCIAL INSTITUTIONS TAX	\$4,524.55
		Other Taxes/312.3 - LEASE LICENSE EXCISE TAX	\$38,964.83
		Other Taxes/312.31 - LEASE COMMERCIAL VEHICLE EXCISE TAX	\$1,268.54
		Total Taxes and Intergovernmental	\$723,952.37
		Earnings on Investments and Deposits	\$818.37
		Total Other Receipts	\$818.37
		Total Lease Rental	\$724,770.74
	Meeting Room Fund	Other Charges for Services, Sales, and Fees/340 - CHARGES FOR SERVICES	\$3,875.00
		Total Charges for Services	\$3,875.00
		Total Meeting Room Fund	\$3,875.00

Copier Fund	Other Charges for Services, Sales, and Fees/340 - CHARGES FOR SERVICES	\$11,130.28
Total Charges for Services		\$11,130.28
	Donations, Gifts, and Bequests	\$43.75
Total Other Receipts		\$43.75
Total Copier Fund		\$11,174.03
Endowment Interest	Earnings on Investments and Deposits	\$48.56
Total Other Receipts		\$48.56
Total Endowment Interest		\$48.56
CMMC Endowment	Donations, Gifts, and Bequests	\$441.00
Total Other Receipts		\$441.00
Total CMMC Endowment		\$441.00
CMMC Endowment Interest	Earnings on Investments and Deposits	\$67.01
Total Other Receipts		\$67.01
Total CMMC Endowment Interest		\$67.01
Friends Gift	Donations, Gifts, and Bequests	\$24,721.96
Total Other Receipts		\$24,721.96
Total Friends Gift		\$24,721.96
Sinclair Gift	Earnings on Investments and Deposits	\$82.79
Total Other Receipts		\$82.79
Total Sinclair Gift		\$82.79
Lost Books	Other Charges for Services, Sales, and Fees/340 - CHARGES FOR SERVICES	\$2,011.04
Total Charges for Services		\$2,011.04
	Other Fines and Forfeitures/341 - FINES AND FEES	\$30.00
Total Fines, Forfeitures, and Fees		\$30.00
Total Lost Books		\$2,041.04
State Technology Grant Fund	Refunds and Reimbursements	\$10,571.39
Total Other Receipts		\$10,571.39
Total State Technology Grant Fund		\$10,571.39
Unemployment Fund	Earnings on Investments and Deposits	\$138.84
Total Other Receipts		\$138.84
Total Unemployment Fund		\$138.84

Governmental Activities	Local History Fund	Donations, Gifts, and Bequests	\$1,421.64
	Total Other Receipts		\$1,421.64
	Total Local History Fund		\$1,421.64
	Fax Fund	Other Charges for Services, Sales, and Fees/340 - CHARGES FOR SERVICES	\$3,238.00
	Total Charges for Services		\$3,238.00
	Total Fax Fund		\$3,238.00
	General Gifts	Earnings on Investments and Deposits	\$258.29
		Donations, Gifts, and Bequests	\$28,361.80
	Total Other Receipts		\$28,620.09
	Total General Gifts		\$28,620.09
	Rainy Day Fund	Earnings on Investments and Deposits	\$327.26
	Total Other Receipts		\$327.26
	Total Rainy Day Fund		\$327.26
	Special Grant Fund	Grants and Distributions from Non-Governmental Entities	\$675.00
	Total Other Receipts		\$675.00
	Total Special Grant Fund		\$675.00
	Library Improvement Reserve	Earnings on Investments and Deposits	\$251.74
		Transfers In - Transferred from Another Fund	\$176,802.64
	Total Other Receipts		\$177,054.38
	Total Library Improvement Reserve		\$177,054.38
	Payroll	Other Receipts/809 - Payroll Withholding	\$15.04
		Other Receipts/812 - Payroll Withholding	\$173.16
	Total Other Receipts		\$188.20
	Total Payroll		\$188.20
Total Governmental Activities			\$5,367,717.69

**Crawfordsville Public Library, Montgomery County, Indiana
Disbursements by Fund - 2022**

Governmental Activities General

Salaries and Wages	\$802,316.76
Employee Benefits	\$187,984.91
Total Personal Services	\$990,301.67

Office Supplies	\$4,285.06
Operating Supplies	\$18,423.19
Repair and Maintenance Supplies	\$8,828.15
Other Supplies	\$5,814.37
Total Supplies	\$37,350.77

Professional Services	\$62,859.41
Communication and Transportation	\$6,584.55
Printing and Advertising	\$3,342.89
Insurance	\$15,340.25
Utility Services	\$107,867.99
Repairs and Maintenance	\$128,235.47
Rentals	\$250.05
Other Services and Charges	\$18,858.70
Total Services and Charges	\$343,339.31

Payments on Bonds and Other Debt Principal	\$200.00
Total Debt service - principal and interest	\$200.00

Buildings	\$123.80
Machinery, Equipment, and Vehicles	\$10,792.61
Books and Other Media	\$181,291.67
Other Capital Outlays	\$3,422.51
Total Capital Outlays	\$195,630.59

Payment of Taxes and Other Payroll Withholdings	\$60,769.83
Transfer Out - Transferred To Another Fund	\$176,802.64

Governmental Activities	General	Other Disbursements	\$6,540.29
		Total Other Disbursements	\$244,112.76
	Total General		\$1,810,935.10
INTERBANK TRANSFER		Other Disbursements	\$2,578,265.33
		Total Other Disbursements	\$2,578,265.33
	Total INTERBANK TRANSFER		\$2,578,265.33
Lease Rental		Professional Services	\$1,205.00
		Total Services and Charges	\$1,205.00
		Buildings	\$820,000.00
		Total Capital Outlays	\$820,000.00
	Total Lease Rental		\$821,205.00
Meeting Room Fund		Other Services and Charges	\$100.00
		Total Services and Charges	\$100.00
	Total Meeting Room Fund		\$100.00
Copier Fund		Operating Supplies	\$6,784.31
		Total Supplies	\$6,784.31
		Machinery, Equipment, and Vehicles	\$3,683.51
		Total Capital Outlays	\$3,683.51
	Total Copier Fund		\$10,467.82
Friends Gift		Operating Supplies	\$8,254.02
		Total Supplies	\$8,254.02
		Communication and Transportation	\$270.00
		Rentals	\$10,500.00

Governmental Activities	Friends Gift	Other Services and Charges	\$179.00
		Total Services and Charges	\$10,949.00
		Books and Other Media	\$695.32
		Total Capital Outlays	\$695.32
	Total Friends Gift		\$19,898.34
	RR Donnelley Endowment	Books and Other Media	\$11.49
		Total Capital Outlays	\$11.49
	Total RR Donnelley Endowment		\$11.49
	LUELLA BRAKE TRUST - GRANT	Books and Other Media	\$600.00
		Total Capital Outlays	\$600.00
	Total LUELLA BRAKE TRUST - GRANT		\$600.00
	Lost Books	Books and Other Media	\$133.59
		Total Capital Outlays	\$133.59
	Total Lost Books		\$133.59
	State Technology Grant Fund	Communication and Transportation	\$11,581.14
		Total Services and Charges	\$11,581.14
	Total State Technology Grant Fund		\$11,581.14
	Local History Fund	Operating Supplies	\$2,416.34
		Total Supplies	\$2,416.34
		Books and Other Media	\$273.39
		Total Capital Outlays	\$273.39
	Total Local History Fund		\$2,689.73

Governmental Activities	General Gifts	Operating Supplies	\$2,066.67
		Total Supplies	\$2,066.67
		Printing and Advertising	\$100.00
		Rentals	\$2,500.00
		Other Services and Charges	\$122.40
		Total Services and Charges	\$2,722.40
		Books and Other Media	\$975.00
		Total Capital Outlays	\$975.00
	Total General Gifts		\$5,764.07
	Special Grant Fund	Operating Supplies	\$525.00
		Total Supplies	\$525.00
		Professional Services	\$150.00
		Total Services and Charges	\$150.00
	Total Special Grant Fund		\$675.00
	CARES Grant Fund	Transfer Out - Transferred To Another Fund	\$3,400.00
		Total Other Disbursements	\$3,400.00
	Total CARES Grant Fund		\$3,400.00
	Library Improvement Reserve	Buildings	\$161,681.50
		Total Capital Outlays	\$161,681.50
	Total Library Improvement Reserve		\$161,681.50
	Payroll	Payment of Taxes and Other Payroll Withholdings	\$736.80
		Total Other Disbursements	\$736.80
	Total Payroll		\$736.80
Total Governmental Activities			\$5,428,144.91

Crawfordsville Public Library, Montgomery County, Indiana
Fund Type Schedule 2022

Fund Type	Local Fund	Standard Fund	Grant Related
1 - General Fund	100 - General	General	N
1 - General Fund	100.5 - INTERBANK TRANSFER	INTERBANK TRANSFER	N
1 - General Fund	101 - Petty Cash	Petty Cash	N
2 - Special Revenue	201 - Rainy Day Fund	Rainy Day	N
2 - Special Revenue	135 - LUELLA BRAKE TRUST - GRANT	Donations	N
2 - Special Revenue	128 - CMMC Endowment Interest	CMMC Endowment Interest	N
2 - Special Revenue	137 - Sinclair Gift	Sinclair Gift	N
2 - Special Revenue	299 - CARES Grant Fund	CARES Grant Fund	N
2 - Special Revenue	276 - Special Grant Fund	Special Grant Fund	N
2 - Special Revenue	155 - State Technology Grant Fund	Technology	N
2 - Special Revenue	131 - Friends Gift	Friends Gift	N
2 - Special Revenue	145 - Lost Books	Lost Books	N
2 - Special Revenue	200 - General Gifts	General Gifts	N
2 - Special Revenue	126 - Endowment Interest	Endowment Int	N
2 - Special Revenue	133 - RR Donnelley Endowment	Rr Donnelley Endowment	N
2 - Special Revenue	120 - Copier Fund	Copier Fund	N
2 - Special Revenue	185 - Fax Fund	Fax Fund	N
2 - Special Revenue	180 - Local History Fund	Local History Fund	N
2 - Special Revenue	115 - Meeting Room Fund	Meeting Room Fund	N
3 - Debt Service	110 - Lease Rental	Lease Rental	N
4 - Capital Projects	400 - Library Improvement Reserve	Library Improvement Reserve	N
5 - Permanent	127 - CMMC Endowment	Cmmc Endowment	N
5 - Permanent	125 - Endowment Principal	Endowment Princ	N
11 - Custodial	150 - Plac Reimbursement	Plac Reimbursement	N
11 - Custodial	160 - Unemployment Fund	Unemployment Fund	N
12 - Other	802 - Payroll	Payroll	N

**Crawfordsville Public Library, Montgomery County, Indiana
Debt Statement - 2022**

			Beginning Principal Balance as of Jan. 1, 2022	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2022	Principal Due in 2023
Governmental Activities Long Term Debt	General Obligation Bonds	Library Construction - refinanced 10/2020	\$2,105,000.00	\$0.00	\$820,000.00	\$1,285,000.00	\$790,000.00
	General Obligation Bonds	HVAC Replacement - refinanced 10/2020	\$925,000.00	\$0.00	\$160,767.00	\$764,233.00	\$150,000.00
Governmental Activities Long Term Debt Total			\$3,030,000.00	\$0.00	\$980,767.00	\$2,049,233.00	\$940,000.00
GRAND TOTAL			\$3,030,000.00	\$0.00	\$980,767.00	\$2,049,233.00	

Crawfordsville Public Library, Montgomery County, Indiana
Deficit Fund Balances - 2022

<u>Enterprise Name</u>	<u>Fund Name</u>	<u>Ending Cash and Investment Balance</u>
Governmental Activities	155 - State Technology Grant Fund	-\$1,009.75
Total deficit fund balances		-\$1,009.75

**Crawfordsville Public Library, Montgomery County, Indiana
Leases 2022**

	Lessor	Description or Purpose	Annual Lease Payment Due in 2023	Lease Beginning Date	Lease Ending Date	Will you retain ownership of the property at the end of the lease term?
Governmental Activities (General)	Crawfordsville Public Library Building and Preservation Corporation	Refinances Series 2010 Bonds; original 2004 Bonds were issued to purchase land/construct new library	\$820,000.00	01/15/2021	07/15/2025	Y
	Crawfordsville District Public Library	four Canon photocopiers	\$6,588.00	01/01/2021	12/31/2025	N
Total Governmental Activities (General) \$826,588.00						
						GRAND TOTAL \$826,588.00

**Crawfordsville Public Library, Montgomery County, Indiana
Transfers - 2022**

Transfers Out (Disbursements)		Transfers In (Receipts)	
Fund	Amount	Fund	Amount
General	\$176,802.64	General	\$3,400.00
CARES Grant Fund	\$3,400.00	Library Improvement Reserve	\$176,802.64
Total Transfers Out	\$180,202.64	Total Transfers In	\$180,202.64

**Crawfordsville Public Library, Montgomery County, Indiana
Transfer Schedule Report - 2022**

Fund Transfer To

Fund Transfer From

	160 - Unemployment Fund	400 - Library Improvement Reserve	Total
100 - General	1	176,803	176,804
Total	\$ 1	\$ 176,803	\$ 176,804

For each transfer that did not occur on a routine basis or was inconsistent with the activities of the fund making the transfer that is identified in the above schedule, provide a general description of the principal purpose of the interfund transfer. One general description can be provided even if multiple funds are impacted or more than one transfer occurred. (An example of a non-routine transfer: a transfer to a wastewater enterprise fund for the local match of a federal pollution control grant, an example of a transfer that is an inconsistent activity of the fund: a transfer from a capital projects fund to the general fund.)

We failed to transfer the CARES Grant funding during the year(s) it was granted. Any funds in account 1.44 in General Fund are to be transferred to the 160 Unemployment Fund.

**Crawfordsville Public Library, Montgomery County, Indiana
Capital Assets 2022**

Government or Enterprise		Beginning Balance as of January 1, 2022	Additions	Reductions	Ending Balance as of December 31, 2022
Governmental Activities - Non-Depreciable Assets	Land	\$1,743,518.00	-	-	\$1,743,518.00
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	-	-	-	-
	Total	\$1,743,518.00	-	-	\$1,743,518.00
Governmental Activities - Depreciable Assets	Infrastructure	-	-	-	-
	Buildings	\$13,128,086.50	-	-	\$13,128,086.50
	Improvements Other Than Buildings	\$96,050.00	-	-	\$96,050.00
	Machinery, Equipment, and Vehicles	\$152,892.42	-	-	\$152,892.42
	Books and Other	\$498,275.12	\$77,540.79	\$56,997.55	\$518,818.36
	Total	\$13,875,304.04	\$77,540.79	\$56,997.55	\$13,895,847.28
Governmental Activities - Accumulated Depreciation Assets	Infrastructure	-	-	-	-
	Buildings	\$4,617,960.08	\$393,143.26	-	\$5,011,103.34
	Improvements Other Than Buildings	\$64,033.30	\$6,403.33	-	\$70,436.63
	Machinery, Equipment, and Vehicles	\$109,150.24	\$17,494.27	-	\$126,644.51
	Books and Other	\$309,696.20	\$82,109.62	\$56,997.55	\$334,808.27
	Total	\$5,100,839.82	\$499,150.48	\$56,997.55	\$5,542,992.75

**Crawfordsville Public Library, Montgomery County, Indiana
Accounts Payable/Receivable Statement - 2022**

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$0.00	\$0.00

**Crawfordsville Public Library, Montgomery County, Indiana
Pensions - 2022**

1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.	YES	NO
Public Employees Retirement Fund	X	
Teachers Retirement Fund		X
1925 Police Pension Fund		X
1937 Firefighter's Pension Fund		X
1977 Police and Firefighter's Pension Fund		X
2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?		X