

Annual Financial Report



Indiana State Board of Accounts

2019

CRAWFORDSVILLE PUBLIC LIBRARY

Montgomery County

Submitted on 2/28/2020 11:45:00 AM

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 - 2019
Cash & Investments Combined Statement**

| | Local Fund Number | Local Fund Name | Beg Cash & Inv Bal Jan 1, 2019 | Receipts | Disbursement | End Cash & Inv Bal Dec 31, 2019 |
|--------------------------------|-------------------|-----------------------------|-----------------------------------|-----------------------|-----------------------|------------------------------------|
| Governmental Activities | 100 | General | \$409,833.38 | \$1,659,370.72 | \$1,598,917.93 | \$470,286.17 |
| | 101 | Petty Cash | \$120.00 | \$0.00 | \$0.00 | \$120.00 |
| | 110 | Lease Rental | \$447,299.26 | \$438,968.27 | \$871,100.00 | \$15,167.53 |
| | 115 | Meeting Room Fund | \$6,237.05 | \$7,750.00 | \$0.00 | \$13,987.05 |
| | 120 | Copier Fund | \$4,736.45 | \$13,658.79 | \$12,478.60 | \$5,916.64 |
| | 122 | Rainy Day Fund | \$245,362.45 | \$2,701.33 | \$0.00 | \$248,063.78 |
| | 125 | Endowment Princ | \$32,452.48 | \$0.00 | \$0.00 | \$32,452.48 |
| | 126 | Endowment Int | \$1,243.02 | \$370.99 | \$0.00 | \$1,614.01 |
| | 127 | Cmmc Endowment | \$45,215.21 | \$0.00 | \$0.00 | \$45,215.21 |
| | 128 | CMMC Endowment Interest | \$1,009.16 | \$508.93 | \$0.00 | \$1,518.09 |
| | 130 | General Gifts | \$118,080.95 | \$28,563.35 | \$4,715.42 | \$141,928.88 |
| | 131 | Friends Gift | \$1,325.12 | \$6,297.05 | \$6,562.21 | \$1,059.96 |
| | 133 | Rr Donnelley Endowment | \$28,695.59 | \$0.00 | \$0.00 | \$28,695.59 |
| | 137 | Sinclair Gift | \$47,016.73 | \$0.00 | \$0.00 | \$47,016.73 |
| | 139 | Construction Fund | \$619,587.30 | \$0.00 | \$619,587.30 | \$0.00 |
| | 140 | Library Improvement Reserve | \$548,364.15 | \$69,651.25 | \$169,719.78 | \$448,295.62 |
| | 145 | Lost Books | \$6,267.22 | \$2,689.90 | \$168.94 | \$8,788.18 |
| | 150 | Plac Reimbursement | \$100.00 | \$50.00 | \$0.00 | \$150.00 |
| | 155 | Technology | \$287.76 | \$11,532.00 | \$12,117.00 | -\$297.24 |
| | 160 | Unemployment Fund | \$79,729.51 | \$0.00 | \$1,655.00 | \$78,074.51 |
| | 180 | Local History Fund | \$9,408.65 | \$1,074.20 | \$0.00 | \$10,482.85 |
| | 185 | Fax Fund | \$5,516.08 | \$4,164.90 | \$7,158.69 | \$2,522.29 |
| | 190 | PLAC FUND | \$195.00 | \$65.00 | \$260.00 | \$0.00 |
| | 200 | Payroll | \$13.87 | \$0.00 | \$55.89 | -\$42.02 |
| | | GRAND TOTAL | \$2,658,096.39 | \$2,247,416.68 | \$3,304,496.76 | \$1,601,016.31 |

**Crawfordsville Public Library, Montgomery County, Indiana
Detailed Receipts - 2019**

| | | | |
|--------------------------------------|---------------------|---|-----------------------|
| Governmental Activities | General | General Property Taxes | \$1,006,913.95 |
| | | Local Option Income Tax (LOIT) for Public Safety | \$557,296.00 |
| | | Financial Institution Tax distribution | \$5,978.90 |
| | | Vehicle/Aircraft Excise Tax Distribution | \$68,377.94 |
| | | Commercial Vehicle Excise Tax Distribution (CVET) | \$2,525.72 |
| | | Total Taxes and Intergovernmental | \$1,641,092.51 |
| | | ----- | |
| | | Other Charges for Services, Sales, and Fees/340 - Charges for Services | \$4.16 |
| | | Total Charges for Services | \$4.16 |
| | | ----- | |
| | | Other Fines and Forfeitures/341 - FINES AND FEES | \$14,741.66 |
| | | Total Fines, Forfeitures, and Fees | \$14,741.66 |
| | | ----- | |
| | | Earnings on Investments and Deposits | \$2,636.31 |
| | | Refunds and Reimbursements | \$896.08 |
| | | Total Other Receipts | \$3,532.39 |
| | | Total General | \$1,659,370.72 |
| | | ----- | |
| | | Lease Rental | |
| | | General Property Taxes | \$406,017.12 |
| | | Financial Institution Tax distribution | \$2,273.16 |
| | | Vehicle/Aircraft Excise Tax Distribution | \$25,996.98 |
| | | Commercial Vehicle Excise Tax Distribution (CVET) | \$960.28 |
| | | Total Taxes and Intergovernmental | \$435,247.54 |
| | | ----- | |
| Earnings on Investments and Deposits | \$3,720.73 | | |
| Total Other Receipts | \$3,720.73 | | |
| Total Lease Rental | \$438,968.27 | | |
| ----- | | | |
| Meeting Room Fund | | | |
| Rental of Property | \$7,750.00 | | |
| Total Charges for Services | \$7,750.00 | | |
| Total Meeting Room Fund | \$7,750.00 | | |
| ----- | | | |
| Copier Fund | | | |
| Document and Copy Fees | \$13,658.79 | | |
| Total Charges for Services | \$13,658.79 | | |
| Total Copier Fund | \$13,658.79 | | |
| ----- | | | |

| | | |
|---|--|--------------------|
| Rainy Day Fund | Earnings on Investments and Deposits | \$2,701.33 |
| Total Other Receipts | | \$2,701.33 |
| Total Rainy Day Fund | | \$2,701.33 |
| Endowment Int | Earnings on Investments and Deposits | \$370.99 |
| Total Other Receipts | | \$370.99 |
| Total Endowment Int | | \$370.99 |
| CMMC Endowment Interest | Earnings on Investments and Deposits | \$508.93 |
| Total Other Receipts | | \$508.93 |
| Total CMMC Endowment Interest | | \$508.93 |
| General Gifts | Donations, Gifts, and Bequests | \$28,563.35 |
| Total Other Receipts | | \$28,563.35 |
| Total General Gifts | | \$28,563.35 |
| Friends Gift | Refunds and Reimbursements | \$12.25 |
| | Donations, Gifts, and Bequests | \$6,284.80 |
| Total Other Receipts | | \$6,297.05 |
| Total Friends Gift | | \$6,297.05 |
| Library Improvement Reserve | Earnings on Investments and Deposits | \$5,538.57 |
| | Transfers In - Transferred from Another Fund | \$64,112.68 |
| Total Other Receipts | | \$69,651.25 |
| Total Library Improvement Reserve | | \$69,651.25 |
| Lost Books | Other Fines and Forfeitures/340 - Charges for Services | \$2,684.90 |
| | Other Fines and Forfeitures/341 - Fines & Fees | \$5.00 |
| Total Fines, Forfeitures, and Fees | | \$2,689.90 |
| Total Lost Books | | \$2,689.90 |
| Plac Reimbursement | Other Charges for Services, Sales, and Fees/340 - Charges for Services | \$50.00 |
| Total Charges for Services | | \$50.00 |
| Total Plac Reimbursement | | \$50.00 |
| Technology | Federal, State, and Local Reimbursement for Services | \$11,532.00 |
| Total Charges for Services | | \$11,532.00 |
| Total Technology | | \$11,532.00 |

| | | | |
|--------------------------------------|-----------------------------------|--|-----------------------|
| Governmental Activities | Local History Fund | Donations, Gifts, and Bequests | \$1,074.20 |
| | Total Other Receipts | | \$1,074.20 |
| | Total Local History Fund | | \$1,074.20 |
| | Fax Fund | Document and Copy Fees | \$4,164.90 |
| | Total Charges for Services | | \$4,164.90 |
| | Total Fax Fund | | \$4,164.90 |
| | PLAC FUND | Statewide Library (PLAC) Card Receipts | \$65.00 |
| | Total Charges for Services | | \$65.00 |
| | Total PLAC FUND | | \$65.00 |
| Total Governmental Activities | | | \$2,247,416.68 |

**Crawfordsville Public Library, Montgomery County, Indiana
Disbursements by Fund - 2019**

| | | | |
|-------------------------|---------------------------|-----------------------------------|-----------------------|
| Governmental Activities | General | Salaries and Wages | \$744,127.79 |
| | | Other Personal Services | \$186,817.56 |
| | | Total Personal Services | \$930,945.35 |
| <hr/> | | | |
| | | Office Supplies | \$1,073.29 |
| | | Operating Supplies | \$32,556.44 |
| | | Repair and Maintenance Supplies | \$396.44 |
| | | Total Supplies | \$34,026.17 |
| <hr/> | | | |
| | | Professional Services | \$30,469.53 |
| | | Communication and Transportation | \$71,581.56 |
| | | Printing and Advertising | \$3,469.24 |
| | | Insurance | \$28,969.50 |
| | | Utility Services | \$89,965.12 |
| | | Repairs and Maintenance | \$130,944.56 |
| | | Rentals | \$140.00 |
| | | Other Services and Charges | \$76,951.35 |
| | | Total Services and Charges | \$432,490.86 |
| <hr/> | | | |
| | | Books and Other Media | \$196,761.45 |
| | | Other Capital Outlays | \$4,694.10 |
| | | Total Capital Outlays | \$201,455.55 |
| <hr/> | | | |
| | Total General | | \$1,598,917.93 |
| <hr/> | | | |
| | Lease Rental | Professional Services | \$1,100.00 |
| | | Rentals | \$870,000.00 |
| | | Total Services and Charges | \$871,100.00 |
| <hr/> | | | |
| | Total Lease Rental | | \$871,100.00 |
| <hr/> | | | |
| | Copier Fund | Other Supplies | \$7,386.48 |
| | | Total Supplies | \$7,386.48 |
| <hr/> | | | |

| | | | |
|-------------------------|--------------------------------|-----------------------------------|---------------------|
| Governmental Activities | Copier Fund | Rentals | \$5,092.12 |
| | | Total Services and Charges | \$5,092.12 |
| | Total Copier Fund | | \$12,478.60 |
| | General Gifts | Other Supplies | \$1,232.02 |
| | | Total Supplies | \$1,232.02 |
| | | Professional Services | \$2,000.00 |
| | | Total Services and Charges | \$2,000.00 |
| | | Books and Other Media | \$1,483.40 |
| | | Total Capital Outlays | \$1,483.40 |
| | Total General Gifts | | \$4,715.42 |
| | Friends Gift | Other Supplies | \$4,815.41 |
| | | Total Supplies | \$4,815.41 |
| | | Professional Services | \$1,000.00 |
| | | Total Services and Charges | \$1,000.00 |
| | | Books and Other Media | \$746.80 |
| | | Total Capital Outlays | \$746.80 |
| | Total Friends Gift | | \$6,562.21 |
| | Construction Fund | Buildings | \$619,587.30 |
| | | Total Capital Outlays | \$619,587.30 |
| | Total Construction Fund | | \$619,587.30 |

| | | | |
|--------------------------------------|--|--|-----------------------|
| Governmental Activities | Library Improvement Reserve | Payments on Bonds and Other Debt Principal | \$169,719.78 |
| | | Total Debt service - principal and interest | \$169,719.78 |
| | Total Library Improvement Reserve | | \$169,719.78 |
| Lost Books | Books and Other Media | | \$168.94 |
| | | Total Capital Outlays | \$168.94 |
| | Total Lost Books | | \$168.94 |
| Technology | Communication and Transportation | | \$12,117.00 |
| | | Total Services and Charges | \$12,117.00 |
| | Total Technology | | \$12,117.00 |
| Unemployment Fund | Other Disbursements | | \$1,655.00 |
| | | Total Other Disbursements | \$1,655.00 |
| | Total Unemployment Fund | | \$1,655.00 |
| Fax Fund | Communication and Transportation | | \$7,158.69 |
| | | Total Services and Charges | \$7,158.69 |
| | Total Fax Fund | | \$7,158.69 |
| PLAC FUND | Other Disbursements | | \$260.00 |
| | | Total Other Disbursements | \$260.00 |
| | Total PLAC FUND | | \$260.00 |
| Payroll | Other Disbursements | | \$55.89 |
| | | Total Other Disbursements | \$55.89 |
| | Total Payroll | | \$55.89 |
| Total Governmental Activities | | | \$3,304,496.76 |

**Crawfordsville Public Library, Montgomery County, Indiana
Debt Statement - 2019**

| Debt Class | Description or Purpose | Beginning Principal Balance as of Jan. 1, 2019 | Additions | Reductions | Ending Principal Balance as of Dec. 31, 2019 | Principal and Interest Due in 2020 | |
|-------------------------|-------------------------------|---|-----------------------|-------------------|---|---|-----------------------|
| Governmental Activities | General Obligation Bonds | Library Construction | \$4,990,000.00 | \$0.00 | \$665,000.00 | \$4,325,000.00 | \$864,075.00 |
| | Notes and Loans Payable | HVAC Replacement | \$1,430,000.00 | \$0.00 | \$130,099.32 | \$1,299,900.68 | \$169,719.78 |
| | | SubTotal | \$6,420,000.00 | \$0.00 | \$795,099.32 | \$5,624,900.68 | \$1,033,794.78 |
| | | GRAND TOTAL | \$6,420,000.00 | \$0.00 | \$795,099.32 | \$5,624,900.68 | \$1,033,794.78 |

Crawfordsville Public Library, Montgomery County, Indiana
Deficit Fund Balance Report - 2019

| <u>Enterprise</u> <u>Name</u> | <u>Fund Name</u> | <u>Ending Cash and</u> <u>Investment</u> <u>Balance</u> |
|----------------------------------|------------------------------------|---|
| Governmental Activities | 155 - Technology | -\$297.24 |
| | 200 - Payroll | -\$42.02 |
| | Total deficit fund balances | -\$339.26 |

**Crawfordsville Public Library, Montgomery County, Indiana
Leases 2019**

| | Lessor | Description or Purpose | Annual Lease Payment Due in 2020 | Lease Beginning Date | Lease Ending Date |
|---|---|---|---|-----------------------------|--------------------------|
| Governmental Activities (General) | Crawfordsville Public Library Building and Preservation Corporation | Finances 2004 bonds, which were issued to purchase land and construct a new library | \$869,000.00 | 01/15/2011 | 07/15/2025 |
| Total Governmental Activities (General) \$869,000.00 | | | | | |
| | | | GRAND TOTAL \$869,000.00 | | |

**Crawfordsville Public Library, Montgomery County, Indiana
Other Post-Employment Benefits (OPEB) 2019**

**Crawfordsville Public Library, Montgomery County, Indiana
Transfers - 2019**

| Transfers Out (Disbursements) | |
|--|---------------|
| Fund | Amount |
| Total Transfers Out | |

| Transfers In (Receipts) | |
|------------------------------------|--------------------|
| Fund | Amount |
| Library Improvement Reserve | \$64,112.68 |
| Total Transfers In | \$64,112.68 |

**Crawfordsville Public Library, Montgomery County, Indiana
Transfer Schedule Report - 2019**

Fund Transfer To

Fund Transfer From

| | 140 - Library Improvement Reserve | Total |
|---------------|--|------------------|
| 100 - General | 69,651 | 69,651 |
| Total | \$ 69,651 | \$ 69,651 |

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.)

Annual transfer from General Fund to LIRF

**Crawfordsville Public Library, Montgomery County, Indiana
Capital Assets 2019**

| Government/ Enterprise | Asset Type | Beginning Balance | Additions | Reductions | Ending Balance |
|-----------------------------------|-------------------|------------------------------|------------------|-------------------|-----------------------|
| Governmental Activities | Land | \$386,000.00 | - | - | \$386,000.00 |
| | Infrastructure | - | - | - | - |
| | Building | \$11,569,500.00 | - | - | \$11,569,500.00 |
| | Improvement | - | - | - | - |
| | Machinery | \$92,379.00 | \$619,587.00 | - | \$711,966.00 |
| | Construction | - | - | - | - |
| | Books | \$174,013.00 | \$155,714.00 | \$149,895.00 | \$179,832.00 |

**Crawfordsville Public Library, Montgomery County, Indiana
Accounts Payable/Receivable Statement - 2019**

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

Crawfordsville Public Library, Montgomery County, Indiana
Financial Assistance to Non Governmental Entities - 2019

| Name | Federal Tax ID | Street Address | City/State | County | Operating Officer Name | Phone | Description | Amount Type |
|------|----------------|----------------|------------|--------|------------------------|-------|-------------|-------------|
|------|----------------|----------------|------------|--------|------------------------|-------|-------------|-------------|

**Crawfordsville Public Library, Montgomery County, Indiana
Pensions - 2019**

| 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 |
| Police Pension Fund - First Class Cities | | 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 |