

FEDERAL IDENTIFICATION NUMBER:
35-6001777

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

UNIT NAME:
LEBANON PUBLIC LIBRARY

COUNTY:
BOONE COUNTY

ID: 6-5-15
(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 2009

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- PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
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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: TREASURER
PRINTED NAME OF OFFICIAL: KAREN RICHARDS DATE SIGNED: _____
ADDRESS: 104 E WASHINGTON ST CITY: LEBANON
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 482-3460 EMAIL ADDRESS: RICHARDS.KAREN@COMCAST.NET ZIP: 46052-0000

*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).

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LEBANON PUBLIC LIBRARY

ID: 6-5-15

CASH UNITS ONLY

COUNTY: BOONE COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES
FOR THE FISCAL YEAR ENDING 2009

PAGE: 1

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2009</u>	<u>2009 Receipts</u>	<u>2009 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2009</u>	<u>Investments at 12/31/2009</u>	<u>Total Cash and Investments at 12/31/2009</u>
Section I						
FUND TYPE: GENERAL						
100 GENERAL	\$225,245.70	\$1,480,732.87	\$1,621,426.23	\$84,552.34	\$0.00	\$84,552.34
Total by Fund Type:	\$225,245.70	\$1,480,732.87	\$1,621,426.23	\$84,552.34	\$0.00	\$84,552.34
FUND TYPE: SPECIAL REVENUE						
600 GIFT	\$236,473.46	\$10,555.95	\$59,873.26	\$187,156.15	\$0.00	\$187,156.15
500 LEVY EXCESS	\$22,220.00	\$0.00	\$0.00	\$22,220.00	\$0.00	\$22,220.00
910 RAINY DAY	\$244,072.19	\$132,692.75	\$0.00	\$376,764.94	\$0.00	\$376,764.94
Total by Fund Type:	\$502,765.65	\$143,248.70	\$59,873.26	\$586,141.09	\$0.00	\$586,141.09
FUND TYPE: DEBT SERVICE						
620 LEASE RENTAL PAYMENT	\$226,516.61	\$770,698.29	\$727,000.00	\$270,214.90	\$0.00	\$270,214.90
Total by Fund Type:	\$226,516.61	\$770,698.29	\$727,000.00	\$270,214.90	\$0.00	\$270,214.90
FUND TYPE: CAPITAL PROJECTS						
800 CONSTRUCTION	\$6,292.50	\$0.00	\$0.00	\$6,292.50	\$0.00	\$6,292.50
400 LIBRARY CAPITAL PROJECTS	\$-2,835.54	\$23,708.56	\$20,607.00	\$266.02	\$0.00	\$266.02
700 LIBRARY IMPROVEMENT RESERVE	\$138,177.61	\$100,000.00	\$0.00	\$238,177.61	\$0.00	\$238,177.61
Total by Fund Type:	\$141,634.57	\$123,708.56	\$20,607.00	\$244,736.13	\$0.00	\$244,736.13
FUND TYPE: AGENCY						
200 PAYROLL	\$17,482.16	\$179,767.77	\$177,751.89	\$19,498.04	\$0.00	\$19,498.04
Total by Fund Type:	\$17,482.16	\$179,767.77	\$177,751.89	\$19,498.04	\$0.00	\$19,498.04

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LEBANON PUBLIC LIBRARY

ID: 6-5-15

CASH UNITS ONLY

COUNTY: BOONE COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES
FOR THE FISCAL YEAR ENDING 2009

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2009</u>	2009 <u>Receipts</u>	2009 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2009</u>	Investments <u>at 12/31/2009</u>	Total Cash and Investments <u>at 12/31/2009</u>
Section I						
Subtotal All Funds:	\$1,113,644.69	\$2,698,156.19	\$2,606,658.38	\$1,205,142.50	\$0.00	\$1,205,142.50
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$355,503.78				
Transfers Out			\$355,503.78			
Net Receipts and Disbursements		\$2,342,652.41	\$2,251,154.60			

UNIT NAME: LEBANON PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: BOONE COUNTY

FOR THE FISCAL YEAR ENDING 2009

	<u>Title</u>	<u>Amount</u>
Fund:	<u>100 GENERAL</u>	
100700	GENERAL PROPERTY TAXES	\$358,936.04
	Total for: TAXES	\$358,936.04
100770	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$153.00
100770	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$32,341.14
100770	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$655.73
100770	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$855,925.08
100715	TOWNSHIP CONTRACTS (LIBRARIES)	\$4,435.00
	Total for: INTERGOVERNMENTAL	\$893,509.95
100740	COPY MACHINE CHARGES	\$2,130.88
100770	CHARGES FOR SERVICES-OTHER	\$22,543.05
	Total for: CHARGES FOR SERVICES	\$24,673.93
100710	FINES AND FEES-OTHER	\$21,374.19
	Total for: FINES, FORFEITURES, AND FEES	\$21,374.19
100711	INTEREST EARNED	\$2,340.89
100720	CONTRIBUTIONS AND DONATIONS	\$2,025.98
	Total for: MISCELLANEOUS	\$4,366.87
700701	TRANSFER OF FUNDS-OTHER	\$177,751.89
100730	PLAC CARD SALES	\$120.00
	Total for: OTHER FINANCING SOURCES	\$177,871.89
	TOTAL RECEIPTS FOR 100 GENERAL	\$1,480,732.87
Fund:	<u>600 GIFT</u>	
600701	FED. GRANTS-LSTA GRANTS	\$7,055.95
	Total for: INTERGOVERNMENTAL	\$7,055.95
600701	CONTRIBUTIONS AND DONATIONS	\$3,500.00
	Total for: MISCELLANEOUS	\$3,500.00
	TOTAL RECEIPTS FOR 600 GIFT	\$10,555.95
Fund:	<u>910 RAINY DAY</u>	
910700	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$132,692.75
	Total for: INTERGOVERNMENTAL	\$132,692.75
	TOTAL RECEIPTS FOR 910 RAINY DAY	\$132,692.75
Fund:	<u>620 LEASE RENTAL PAYMENT</u>	
620710	GENERAL PROPERTY TAXES	\$710,416.41
	Total for: TAXES	\$710,416.41
620710	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$304.50
620710	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$58,671.41
620710	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,305.97

(LAR-1) ANNUAL FINANCIAL REPORT
 PART 2 - RECEIPTS
 FOR THE FISCAL YEAR ENDING 2009

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UNIT NAME: LEBANON PUBLIC LIBRARY
 COUNTY: BOONE COUNTY

<u>Title</u>	<u>Amount</u>
Total for: INTERGOVERNMENTAL	\$60,281.88
TOTAL RECEIPTS FOR 620 LEASE RENTAL PAYMENT	\$770,698.29
Fund: <u>400 LIBRARY CAPITAL PROJECTS</u>	
400710 GENERAL PROPERTY TAXES	\$21,863.31
Total for: TAXES	\$21,863.31
400710 FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$8.00
400710 AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,802.95
400710 COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$34.30
Total for: INTERGOVERNMENTAL	\$1,845.25
TOTAL RECEIPTS FOR 400 LIBRARY CAPITAL PROJECTS	\$23,708.56
Fund: <u>700 LIBRARY IMPROVEMENT RESERVE</u>	
700701 ADJUSTMENT	\$100,000.00
Total for: MISCELLANEOUS	\$100,000.00
TOTAL RECEIPTS FOR 700 LIBRARY IMPROVEMENT RESERVE	\$100,000.00
Fund: <u>200 PAYROLL</u>	
200602 MISCELLANEOUS REVENUE-OTHER	\$2,015.88
Total for: MISCELLANEOUS	\$2,015.88
200601 TRANSFER OF FUNDS-OTHER	\$177,751.89
Total for: OTHER FINANCING SOURCES	\$177,751.89
TOTAL RECEIPTS FOR 200 PAYROLL	\$179,767.77
Total Receipts:	\$2,698,156.19

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PART 3 - DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2009

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COUNTY: BOONE COUNTY
UNIT NAME: LEBANON PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$849,773.79
	SUPPLIES		\$42,940.96
	OTHER SERVICES AND CHARGES		\$188,042.78
	CAPITAL OUTLAY		\$362,916.81
	TRANSFER OF FUNDS		\$177,751.89
	TOTAL		\$1,621,426.23

Fund:	600 GIFT		
	CAPITAL OUTLAY		\$59,873.26
	TOTAL		\$59,873.26

Fund:	620 LEASE RENTAL PAYMENT		
	CAPITAL OUTLAY		\$727,000.00
	TOTAL		\$727,000.00

Fund:	400 LIBRARY CAPITAL PROJECTS		
	CAPITAL OUTLAY		\$20,607.00
	TOTAL		\$20,607.00

Fund:	200 PAYROLL		
	TRANSFER OF FUNDS		\$177,751.89
	TOTAL		\$177,751.89

TOTAL DISBURSEMENTS:			\$2,606,658.38
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LEBANON PUBLIC LIBRARY
COUNTY: BOONE COUNTY

ID: 6-5-15

PART 4 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2009

PAGE: 1

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>
		KEYBANK CHECKING	359681074480				\$1,205,142.50

Total CASH: **\$1,205,142.50**

Total Cash and Investments: **\$1,205,142.50**

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UNIT NAME: LEBANON PUBLIC LIBRARY
COUNTY: BOONE COUNTY

ID: 6-5-15

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FOR THE FISCAL YEAR ENDING 2009

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: LEBANON PUBLIC LIBRARY

ID: 6-5-15

COUNTY: BOONE COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2009

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: LEBANON PUBLIC LIBRARY

ID: 6-5-15

COUNTY: BOONE COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2009

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 2009

COUNTY: BOONE COUNTY
UNIT NAME: LEBANON PUBLIC LIBRARY

ID: 6-5-15
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: LEBANON PUBLIC LIBRARY

ID: 6-5-15

COUNTY: BOONE COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2009

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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