

FEDERAL IDENTIFICATION NUMBER:
35-1068888

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

UNIT NAME:
JENNINGS COUNTY LIBRARY

COUNTY:
JENNINGS COUNTY

ID: 40-5-110
(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
- PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
- PART 3 - DISBURSEMENTS REPORT BY FUND
- 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: MARY HOUGLAND DATE SIGNED: _____
ADDRESS: 2375 N STATE HWY 3 CITY: NORTH VERNON
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 346-2091 EMAIL ADDRESS: MELISSA.LANG@JENNINGSLIB.ORG
ZIP: 47265-0000

*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 2009

<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 CASH CHANGE	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00
100 GENERAL	\$484,390.28	\$717,347.39	\$807,343.54	\$394,394.13	\$0.00	\$394,394.13
100 PETTY CASH	\$265.00	\$0.00	\$0.00	\$265.00	\$0.00	\$265.00
Total by Fund Type:	\$484,705.28	\$717,347.39	\$807,343.54	\$394,709.13	\$0.00	\$394,709.13
FUND TYPE: SPECIAL REVENUE						
140 GIFT	\$38,748.64	\$8,319.08	\$16,549.36	\$30,518.36	\$0.00	\$30,518.36
161 RAINY DAY	\$118,821.28	\$12,884.08	\$0.00	\$131,705.36	\$0.00	\$131,705.36
Total by Fund Type:	\$157,569.92	\$21,203.16	\$16,549.36	\$162,223.72	\$0.00	\$162,223.72
FUND TYPE: CAPITAL PROJECTS						
125 CONSTRUCTION	\$3,705.00	\$0.00	\$3,705.00	\$0.00	\$0.00	\$0.00
115 LIBRARY CAPITAL PROJECTS	\$543,389.77	\$751,082.89	\$753,542.08	\$540,930.58	\$0.00	\$540,930.58
110 LIBRARY IMPROVEMENT RESERVE	\$218,106.35	\$223,122.98	\$219,206.21	\$222,023.12	\$0.00	\$222,023.12
Total by Fund Type:	\$765,201.12	\$974,205.87	\$976,453.29	\$762,953.70	\$0.00	\$762,953.70
FUND TYPE: AGENCY						
105 PLAC CARD	\$0.00	\$180.00	\$180.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$0.00	\$180.00	\$180.00	\$0.00	\$0.00	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: JENNINGS COUNTY LIBRARY

ID: 40-5-110

CASH UNITS ONLY

COUNTY: JENNINGS COUNTY

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

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<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:	\$1,407,476.32	\$1,712,936.42	\$1,800,526.19	\$1,319,886.55	\$0.00	\$1,319,886.55
Section II						
Less:						
Investment Sales		\$201,486.89				
Investment Purchases			\$201,486.89			
Transfers In		\$666,857.04				
Transfers Out			\$666,857.04			
Net Receipts and Disbursements		\$844,592.49	\$932,182.26			

**CASH AND INVESTMENTS ON PART 4 ARE
0.00! MUST EQUAL ENDING CASH AND
INVESTMENTS ON THIS PAGE! PLEASE
CORRECT.**

UNIT NAME: JENNINGS COUNTY LIBRARY

PART 2 - RECEIPTS

COUNTY: JENNINGS COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Fund: <u>100 GENERAL</u>	
GENERAL PROPERTY TAXES	\$303,115.01
Total for: TAXES	\$303,115.01
FED. GRANTS-LSTA GRANTS	\$8,000.00
STATE GRANTS-OTHER	\$12,240.00
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,441.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$28,975.47
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$8,719.03
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$126,405.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$15,945.97
Total for: INTERGOVERNMENTAL	\$201,726.47
COPY MACHINE CHARGES	\$6,954.86
CHARGES FOR SERVICES-OTHER	\$4,522.56
Total for: CHARGES FOR SERVICES	\$11,477.42
FINES AND FEES-OTHER	\$10,349.46
Total for: FINES, FORFEITURES, AND FEES	\$10,349.46
RENTAL OF PROPERTY	\$8,000.00
MISCELLANEOUS REVENUE-OTHER	\$80.35
ADJUSTMENT	\$182,186.97
Total for: MISCELLANEOUS	\$190,267.32
REFUNDS-OTHER	\$237.00
REIMBURSEMENTS-OTHER	\$174.71
Total for: OTHER FINANCING SOURCES	\$411.71
TOTAL RECEIPTS FOR 100 GENERAL	\$717,347.39
Fund: <u>140 GIFT</u>	
LOCAL GOVERNMENT GRANT-OTHER	\$2,972.98
Total for: INTERGOVERNMENTAL	\$2,972.98
COPY MACHINE CHARGES	\$29.74
FEDERAL REIMBURSEMENTS FOR SERVICES	\$48.56
Total for: CHARGES FOR SERVICES	\$78.30
INTEREST EARNED	\$16.96
CONTRIBUTIONS AND DONATIONS	\$3,128.75
MISCELLANEOUS REVENUE-OTHER	\$2,031.38
Total for: MISCELLANEOUS	\$5,177.09
REIMBURSEMENTS-OTHER	\$90.71
Total for: OTHER FINANCING SOURCES	\$90.71
TOTAL RECEIPTS FOR 140 GIFT	\$8,319.08
Fund: <u>161 RAINY DAY</u>	

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

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UNIT NAME: JENNINGS COUNTY LIBRARY

COUNTY: JENNINGS COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>161 RAINY DAY</u>	
INTERGOVERNMENTAL REVENUE, OTHER	\$4,174.59
Total for: INTERGOVERNMENTAL	\$4,174.59
INTEREST EARNED	\$8,709.49
Total for: MISCELLANEOUS	\$8,709.49
TOTAL RECEIPTS FOR 161 RAINY DAY	\$12,884.08
Fund: <u>115 LIBRARY CAPITAL PROJECTS</u>	
GENERAL PROPERTY TAXES	\$65,335.78
Total for: TAXES	\$65,335.78
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$310.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$6,234.32
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,875.97
Total for: INTERGOVERNMENTAL	\$8,420.29
INTEREST EARNED	\$10,604.92
ADJUSTMENT	\$16,484.32
Total for: MISCELLANEOUS	\$27,089.24
TRANSFER OF FUNDS-OTHER	\$448,750.69
SALE OF INVESTMENTS	\$201,486.89
Total for: OTHER FINANCING SOURCES	\$650,237.58
TOTAL RECEIPTS FOR 115 LIBRARY CAPITAL PROJECTS	\$751,082.89
Fund: <u>110 LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$5,016.63
Total for: MISCELLANEOUS	\$5,016.63
TRANSFER OF FUNDS-OTHER	\$218,106.35
Total for: OTHER FINANCING SOURCES	\$218,106.35
TOTAL RECEIPTS FOR 110 LIBRARY IMPROVEMENT RESERVE	\$223,122.98
Fund: <u>105 PLAC CARD</u>	
PLAC CARD SALES	\$180.00
Total for: OTHER FINANCING SOURCES	\$180.00
TOTAL RECEIPTS FOR 105 PLAC CARD	\$180.00
Total Receipts:	\$1,712,936.42

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PART 3 - DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2009

ID: 40-5-110 PAGE: 1
COUNTY: JENNINGS COUNTY
UNIT NAME: JENNINGS COUNTY LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$454,524.29
	SUPPLIES		\$11,992.59
	OTHER SERVICES AND CHARGES		\$65,772.24
	CAPITAL OUTLAY		\$65,733.73
	OTHER DISBURSEMENTS		\$7,698.66
	TRANSFER OF FUNDS		\$201,622.03
	TOTAL		\$807,343.54

Fund:	140 GIFT		
	SUPPLIES		\$2,589.98
	OTHER SERVICES AND CHARGES		\$3,687.13
	CAPITAL OUTLAY		\$10,272.25
	TOTAL		\$16,549.36

Fund:	125 CONSTRUCTION		
	CAPITAL OUTLAY		\$3,530.00
	OTHER DISBURSEMENTS		\$175.00
	TRANSFER OF FUNDS		\$0.00
	TOTAL		\$3,705.00

Fund:	115 LIBRARY CAPITAL PROJECTS		
	CAPITAL OUTLAY		\$85,713.08
	OTHER DISBURSEMENTS		\$1,107.10
	TRANSFER OF FUNDS		\$465,235.01
	PURCHASE OF INVESTMENTS		\$201,486.89
	TOTAL		\$753,542.08

Fund:	110 LIBRARY IMPROVEMENT RESERVE		
	OTHER DISBURSEMENTS		\$219,206.21
	TOTAL		\$219,206.21

Fund:	105 PLAC CARD		
	OTHER DISBURSEMENTS		\$180.00
	TOTAL		\$180.00

TOTAL DISBURSEMENTS:			\$1,800,526.19
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UNIT NAME: JENNINGS COUNTY LIBRARY

ID: 40-5-110

COUNTY: JENNINGS COUNTY

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

<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>
							\$0.00
Total Cash and Investments:							\$0.00

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UNIT NAME: JENNINGS COUNTY LIBRARY
COUNTY: JENNINGS COUNTY

ID: 40-5-110

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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: JENNINGS COUNTY LIBRARY

ID: 40-5-110

COUNTY: JENNINGS 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: JENNINGS COUNTY LIBRARY

ID: 40-5-110

COUNTY: JENNINGS 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: JENNINGS COUNTY
UNIT NAME: JENNINGS COUNTY LIBRARY

ID: 40-5-110
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: JENNINGS COUNTY LIBRARY

ID: 40-5-110

COUNTY: JENNINGS COUNTY

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

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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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