

FEDERAL IDENTIFICATION NUMBER:
35-6000275

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

UNIT NAME:
BOURBON PUBLIC LIBRARY

COUNTY:
MARSHALL COUNTY

ID: 50-5-146
(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

CONTENTS:

- 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: HEATHER BARRON DATE SIGNED: _____
ADDRESS: 307 N. MAIN ST. CITY: BOURBON
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 342-5655 EMAIL ADDRESS: HBARRON@BOURBON.LIB.IN.US
ZIP: 46504-0000

*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: BOURBON PUBLIC LIBRARY

ID: 50-5-146

CASH UNITS ONLY

COUNTY: MARSHALL 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	\$51,279.75	\$732,015.59	\$732,024.14	\$51,271.20	\$42,090.62	\$93,361.82
Total by Fund Type:	\$51,279.75	\$732,015.59	\$732,024.14	\$51,271.20	\$42,090.62	\$93,361.82
FUND TYPE: SPECIAL REVENUE						
700 GIFT	\$153.88	\$56,124.02	\$55,976.21	\$301.69	\$4,000.00	\$4,301.69
900 LEVY EXCESS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$153.88	\$56,124.02	\$55,976.21	\$301.69	\$4,000.00	\$4,301.69
Subtotal All Funds:	\$51,433.63	\$788,139.61	\$788,000.35	\$51,572.89	\$46,090.62	\$97,663.51

Section II

Less:

Investment Sales	\$1,527,000.00	
Investment Purchases		\$1,519,010.00
Transfers In	\$16,356.00	
Transfers Out		\$16,356.00
Net Receipts and Disbursements	\$-755,216.39	\$-747,365.65

**CASH AND INVESTMENTS ON PART 4 ARE
211709.86! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

	<u>Title</u>	<u>Amount</u>
Fund:	<u>100 GENERAL</u>	
10000100	GENERAL PROPERTY TAXES	\$97,847.25
	Total for: TAXES	\$97,847.25
10000200	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$290.00
10000201	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$9,370.78
10000204	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$765.12
10000202	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$23,187.00
10000203	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$3,144.00
10000205	TOWNSHIP CONTRACTS (LIBRARIES)	\$6,843.63
	Total for: INTERGOVERNMENTAL	\$43,600.53
10000301	COPY MACHINE CHARGES	\$1,049.90
10000300	CHARGES FOR SERVICES-OTHER	\$1,298.00
	Total for: CHARGES FOR SERVICES	\$2,347.90
10000304	FINES AND FEES-OTHER	\$2,292.90
	Total for: FINES, FORFEITURES, AND FEES	\$2,292.90
10000400	INTEREST EARNED	\$774.03
10000305	MISCELLANEOUS REVENUE-OTHER	\$134.70
	Total for: MISCELLANEOUS	\$908.73
10060000	TRANSFER OF FUNDS-OTHER	\$3,225.00
10000500	SALE OF INVESTMENTS	\$577,000.00
10000402	REFUNDS-OTHER	\$4,793.28
	Total for: OTHER FINANCING SOURCES	\$585,018.28
	TOTAL RECEIPTS FOR 100 GENERAL	\$732,015.59
Fund:	<u>700 GIFT</u>	
70000400	INTEREST EARNED	\$70.98
70000401	CONTRIBUTIONS AND DONATIONS	\$1,053.04
	Total for: MISCELLANEOUS	\$1,124.02
70000500	SALE OF INVESTMENTS	\$55,000.00
	Total for: OTHER FINANCING SOURCES	\$55,000.00
	TOTAL RECEIPTS FOR 700 GIFT	\$56,124.02
Fund:	<u>500 RAINY DAY</u>	
50000400	INTEREST EARNED	\$365.00
	Total for: MISCELLANEOUS	\$365.00
50000500	SALE OF INVESTMENTS	\$288,000.00
	Total for: OTHER FINANCING SOURCES	\$288,000.00
	TOTAL RECEIPTS FOR 500 RAINY DAY	\$288,365.00
Fund:	<u>704 TECHNOLOGY</u>	

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

ID: 50-5-146 PAGE: 2

UNIT NAME: BOURBON PUBLIC LIBRARY

COUNTY: MARSHALL COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>704 TECHNOLOGY</u>	
70400207	STATE REIMBURSEMENTS FOR SERVICES	\$2,700.00
	Total for: CHARGES FOR SERVICES	\$2,700.00
TOTAL RECEIPTS FOR 704 TECHNOLOGY		\$2,700.00
Fund:	<u>703 MEMORIAL</u>	
70300401	CONTRIBUTIONS AND DONATIONS	\$735.00
	Total for: MISCELLANEOUS	\$735.00
TOTAL RECEIPTS FOR 703 MEMORIAL		\$735.00
Fund:	<u>701 PRIVATE FOUNDATION GRANT</u>	
70100400	INTEREST EARNED	\$555.68
	Total for: MISCELLANEOUS	\$555.68
70100500	SALE OF INVESTMENTS	\$30,000.00
	Total for: OTHER FINANCING SOURCES	\$30,000.00
TOTAL RECEIPTS FOR 701 PRIVATE FOUNDATION GRANT		\$30,555.68
Fund:	<u>400 BOND AND INTEREST REDEMPTION</u>	
40000100	GENERAL PROPERTY TAXES	\$14,659.87
	Total for: TAXES	\$14,659.87
40000200	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$48.00
40000201	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,327.79
40000204	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$127.88
	Total for: INTERGOVERNMENTAL	\$1,503.67
10000304	FINES AND FEES-OTHER	\$0.00
	Total for: FINES, FORFEITURES, AND FEES	\$0.00
40000400	INTEREST EARNED	\$49.83
	Total for: MISCELLANEOUS	\$49.83
40000500	SALE OF INVESTMENTS	\$59,000.00
	Total for: OTHER FINANCING SOURCES	\$59,000.00
TOTAL RECEIPTS FOR 400 BOND AND INTEREST REDEMPTION		\$75,213.37
Fund:	<u>800 CONSTRUCTION</u>	
80000400	INTEREST EARNED	\$310.95
	Total for: MISCELLANEOUS	\$310.95
80000500	SALE OF INVESTMENTS	\$242,000.00
	Total for: OTHER FINANCING SOURCES	\$242,000.00
TOTAL RECEIPTS FOR 800 CONSTRUCTION		\$242,310.95

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

ID: 50-5-146 PAGE: 3

UNIT NAME: BOURBON PUBLIC LIBRARY

COUNTY: MARSHALL COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>300 LIBRARY IMPROVEMENT RESERVE</u>	
30000400	INTEREST EARNED	\$349.81
	Total for: MISCELLANEOUS	\$349.81
30060000	TRANSFER FROM LIBRARY OPERATING FUND	\$1,500.00
30000500	SALE OF INVESTMENTS	\$276,000.00
	Total for: OTHER FINANCING SOURCES	\$277,500.00
	TOTAL RECEIPTS FOR 300 LIBRARY IMPROVEMENT RESERVE	\$277,849.81
Fund:	<u>200 PAYROLL</u>	
20000000	TRANSFER FROM LIBRARY OPERATING FUND	\$11,631.00
	Total for: OTHER FINANCING SOURCES	\$11,631.00
	TOTAL RECEIPTS FOR 200 PAYROLL	\$11,631.00
Fund:	<u>600 PLAC CARD</u>	
60000600	PLAC CARD SALES	\$570.00
	Total for: OTHER FINANCING SOURCES	\$570.00
	TOTAL RECEIPTS FOR 600 PLAC CARD	\$570.00
	Total Receipts:	\$1,718,070.42

(LAR-1) ANNUAL FINANCIAL REPORT
PART 3 - DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2009

ID: 50-5-146 PAGE: 1
COUNTY: MARSHALL COUNTY
UNIT NAME: BOURBON PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$76,734.67
	SUPPLIES		\$5,273.38
	OTHER SERVICES AND CHARGES		\$46,129.57
	CAPITAL OUTLAY		\$15,376.52
	TRANSFER OF FUNDS		\$1,500.00
	PURCHASE OF INVESTMENTS		\$587,010.00
	TOTAL		\$732,024.14

Fund:	700 GIFT		
	OTHER DISBURSEMENTS		\$1,976.21
	PURCHASE OF INVESTMENTS		\$54,000.00
	TOTAL		\$55,976.21

Fund:	500 RAINY DAY		
	PURCHASE OF INVESTMENTS		\$288,000.00
	TOTAL		\$288,000.00

Fund:	704 TECHNOLOGY		
	OTHER SERVICES AND CHARGES		\$0.00
	TRANSFER OF FUNDS		\$3,225.00
	TOTAL		\$3,225.00

Fund:	703 MEMORIAL		
	CAPITAL OUTLAY		\$334.63
	TOTAL		\$334.63

Fund:	701 PRIVATE FOUNDATION GRANT		
	CAPITAL OUTLAY		\$896.58
	PURCHASE OF INVESTMENTS		\$30,000.00
	TOTAL		\$30,896.58

Fund:	400 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$18,900.00
	PURCHASE OF INVESTMENTS		\$49,000.00
	TOTAL		\$67,900.00

Fund:	800 CONSTRUCTION		
	CAPITAL OUTLAY		\$9,144.06
	PURCHASE OF INVESTMENTS		\$233,000.00
	TOTAL		\$242,144.06

Fund:	300 LIBRARY IMPROVEMENT RESERVE		
	PURCHASE OF INVESTMENTS		\$278,000.00
	TOTAL		\$278,000.00

Fund:	200 PAYROLL		
	OTHER DISBURSEMENTS		\$40.41

(LAR-1) ANNUAL FINANCIAL REPORT
PART 3 - DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2009

ID: 50-5-146 PAGE: 2
COUNTY: MARSHALL COUNTY
UNIT NAME: BOURBON PUBLIC LIBRARY

	TRANSFER OF FUNDS	\$11,631.00
TOTAL		\$11,671.41
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Fund: 600 PLAC CARD		
	OTHER DISBURSEMENTS	\$570.00
TOTAL		\$570.00
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TOTAL DISBURSEMENTS:		\$1,710,742.03

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

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>
		CHECKING - LOF	XXX2243				\$51,271.20
		CHECKING - BOND	XXX2243				\$7,954.71
		CHECKING - CONSTRUCTION	XXX2243				\$331.06
		CHECKING - LIRF	XXX2243				\$504.82
		CHECKING - GIFT	XXX2243				\$301.69
		CHECKING - RAINY DAY	XXX2243				\$898.99
		CHECKING - PAYROLL W/H	XXX2243				\$-40.41
		CHECKING - F.I. SAEMANN	XXX2243				\$543.73
		CHECKING - MCCF	XXX2243				\$1,878.08
		CHECKING - STFGF	XXX2243				\$1,575.00
		CHECKING - RBMF	XXX2243				\$400.37

Total CASH: **\$65,619.24**

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>
01/01/2009	100 GENERAL	SAVINGS ACCOUNT	XXX6914	\$2,076.21	12/31/2010	1.00	\$2,090.62
01/01/2009	100 GENERAL	CERTIFICATE OF DEPOSIT	6007XXX	\$30,000.00	12/31/2010	1.00	\$40,000.00

Total by Fund: **\$42,090.62**

01/01/2009	700 GIFT	CERTIFICATE OF DEPOSIT	6007XXX	\$5,000.00	12/31/2010	1.00	\$4,000.00
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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>
Total by Fund:							\$4,000.00
01/01/2009	500 RAINY DAY	CERTIFICATE OF DEPOSIT	6007XXX	\$24,000.00	12/31/2010	1.00	\$24,000.00
Total by Fund:							\$24,000.00
01/01/2009	701 PRIVATE FOUNDATION GRANT	CERTIFICATE OF DEPOSIT	6006951	\$30,000.00	12/31/2010	1.00	\$30,000.00
Total by Fund:							\$30,000.00
01/01/2009	400 BOND AND INTEREST REDEMPTION	CERTIFICATE OF DEPOSIT	6007XXX	\$19,000.00	12/31/2010	1.00	\$9,000.00
Total by Fund:							\$9,000.00
01/01/2009	800 CONSTRUCTION	CERTIFICATE OF DEPOSIT	6007XXX	\$21,000.00	12/31/2010	1.00	\$12,000.00
Total by Fund:							\$12,000.00
01/01/2009	300 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	6007XXX	\$23,000.00	12/31/2010	1.00	\$25,000.00
Total by Fund:							\$25,000.00
Total INVESTMENTS:							\$146,090.62

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BOURBON PUBLIC LIBRARY

ID: 50-5-146

COUNTY: MARSHALL COUNTY

PAGE: 3

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

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>
Total Cash and Investments:							\$211,709.86

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BOURBON PUBLIC LIBRARY
COUNTY: MARSHALL COUNTY

ID: 50-5-146

PAGE: 1

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: BOURBON PUBLIC LIBRARY

ID: 50-5-146

COUNTY: MARSHALL 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: BOURBON PUBLIC LIBRARY

ID: 50-5-146

COUNTY: MARSHALL 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: MARSHALL COUNTY
UNIT NAME: BOURBON PUBLIC LIBRARY

ID: 50-5-146
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: BOURBON PUBLIC LIBRARY

ID: 50-5-146

COUNTY: MARSHALL 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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