

FEDERAL IDENTIFICATION NUMBER:
35-1116855

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

UNIT NAME:
JEFFERSON COUNTY PUBLIC LIBRARY

COUNTY:
JEFFERSON COUNTY

ID: 39-5-109
(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 2010

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: _____

PRINTED NAME OF OFFICIAL: JOY CULP

ADDRESS: 420 WEST MAIN STREET

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM):

TITLE: TREASURER

DATE SIGNED: _____

CITY: MADISON

EMAIL ADDRESS: BUSINESS@MJCPL.ORG

ZIP: 47250-3717

*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 2010

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2010</u>	<u>2010 Receipts</u>	<u>2010 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2010</u>	<u>Investments at 12/31/2010</u>	<u>Total Cash and Investments at 12/31/2010</u>
Section I						
FUND TYPE: GENERAL						
180 CASH CHANGE	\$61.00	\$61.00	\$0.00	\$122.00	\$0.00	\$122.00
100 GENERAL	\$629,660.22	\$1,148,596.13	\$1,109,696.94	\$668,559.41	\$0.00	\$668,559.41
170 PETTY CASH	\$30.00	\$45.00	\$0.00	\$75.00	\$0.00	\$75.00
Total by Fund Type:	\$629,751.22	\$1,148,702.13	\$1,109,696.94	\$668,756.41	\$0.00	\$668,756.41
FUND TYPE: SPECIAL REVENUE						
145 COMMUNITY FOUNDATION	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
115 DONATIONS	\$38,139.42	\$74,535.42	\$112,407.99	\$266.85	\$0.00	\$266.85
110 GIFT	\$17,673.22	\$12,399.65	\$12,074.51	\$17,998.36	\$0.00	\$17,998.36
165 LEVY EXCESS	\$0.00	\$2,644.61	\$0.00	\$2,644.61	\$0.00	\$2,644.61
130 MEMORIAL	\$2,760.69	\$1,137.47	\$623.83	\$3,274.33	\$50,000.00	\$53,274.33
135 PRIVATE FOUNDATION GRANT	\$243.00	\$0.00	\$243.00	\$0.00	\$0.00	\$0.00
190 REFUND FUND	\$97.81	\$0.00	\$52.50	\$45.31	\$0.00	\$45.31
140 STATE GRANT	\$3,285.00	\$4,172.00	\$3,726.61	\$3,730.39	\$0.00	\$3,730.39
Total by Fund Type:	\$62,199.14	\$96,889.15	\$131,128.44	\$27,959.85	\$50,000.00	\$77,959.85
FUND TYPE: CAPITAL PROJECTS						
125 LIBRARY CAPITAL PROJECTS	\$53,701.60	\$0.00	\$53,701.60	\$0.00	\$0.00	\$0.00
120 LIBRARY IMPROVEMENT RESERVE	\$7,369.62	\$5,000.00	\$0.00	\$12,369.62	\$0.00	\$12,369.62
Total by Fund Type:	\$61,071.22	\$5,000.00	\$53,701.60	\$12,369.62	\$0.00	\$12,369.62
FUND TYPE: INVESTMENT TRUST						
195 LIBRARY INVESTMENT FUND	\$364.69	\$714.93	\$0.00	\$1,079.62	\$50,000.00	\$51,079.62
Total by Fund Type:	\$364.69	\$714.93	\$0.00	\$1,079.62	\$50,000.00	\$51,079.62
FUND TYPE: AGENCY						
141 PLAC CARD	\$0.00	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$0.00	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: JEFFERSON COUNTY PUBLIC LIBRARY

ID: 39-5-109

CASH UNITS ONLY

COUNTY: JEFFERSON COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES

FOR THE FISCAL YEAR ENDING 2010

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2010</u>	2010 <u>Receipts</u>	2010 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2010</u>	Investments <u>at 12/31/2010</u>	Total Cash and Investments <u>at 12/31/2010</u>
Section I						
Subtotal All Funds:	\$753,386.27	\$1,251,356.21	\$1,294,576.98	\$710,165.50	\$100,000.00	\$810,165.50
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$87,479.53				
Transfers Out			\$87,479.53			
Net Receipts and Disbursements		\$1,163,876.68	\$1,207,097.45			

(LAR-1) ANNUAL FINANCIAL REPORT
 PART 2 - RECEIPTS
 FOR THE FISCAL YEAR ENDING 2010

ID: 39-5-109 PAGE: 1

UNIT NAME: JEFFERSON COUNTY PUBLIC LIBRARY
 COUNTY: JEFFERSON COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>100 GENERAL</u>	
311	GENERAL PROPERTY TAXES	\$987,674.74
311	GENERAL PROPERTY TAXES	\$0.00
	Total for: TAXES	\$987,674.74
312	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$4,161.00
312	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$80,642.81
	Total for: INTERGOVERNMENTAL	\$84,803.81
342	COPY MACHINE CHARGES	\$8,028.82
	Total for: CHARGES FOR SERVICES	\$8,028.82
341	FINES AND FEES-OTHER	\$23,662.56
	Total for: FINES, FORFEITURES, AND FEES	\$23,662.56
361	INTEREST EARNED	\$3,222.06
364	CONTRIBUTIONS AND DONATIONS	\$99.10
	Total for: MISCELLANEOUS	\$3,321.16
392	TRANSFER OF FUNDS-OTHER	\$35,784.11
396	REFUNDS-OTHER	\$5,313.30
399	OTHER FINANCING SOURCES	\$7.63
	Total for: OTHER FINANCING SOURCES	\$41,105.04
	TOTAL RECEIPTS FOR 100 GENERAL	\$1,148,596.13
Fund:	<u>170 PETTY CASH</u>	
395	TRANSFER FROM LIBRARY OPERATING FUND	\$45.00
	Total for: OTHER FINANCING SOURCES	\$45.00
	TOTAL RECEIPTS FOR 170 PETTY CASH	\$45.00
Fund:	<u>180 CASH CHANGE</u>	
395	TRANSFER OF FUNDS-OTHER	\$61.00
	Total for: OTHER FINANCING SOURCES	\$61.00
	TOTAL RECEIPTS FOR 180 CASH CHANGE	\$61.00
Fund:	<u>115 DONATIONS</u>	
364	CONTRIBUTIONS AND DONATIONS	\$27,946.00
	Total for: MISCELLANEOUS	\$27,946.00
395	TRANSFER OF FUNDS-OTHER	\$46,589.42
	Total for: OTHER FINANCING SOURCES	\$46,589.42
	TOTAL RECEIPTS FOR 115 DONATIONS	\$74,535.42
Fund:	<u>140 STATE GRANT</u>	
399	REIMBURSEMENTS-OTHER	\$4,172.00

(LAR-1) ANNUAL FINANCIAL REPORT
 PART 2 - RECEIPTS
 FOR THE FISCAL YEAR ENDING 2010

ID: 39-5-109 PAGE: 2

UNIT NAME: JEFFERSON COUNTY PUBLIC LIBRARY

COUNTY: JEFFERSON COUNTY

<u>Title</u>	<u>Amount</u>
Total for: OTHER FINANCING SOURCES	\$4,172.00
TOTAL RECEIPTS FOR 140 STATE GRANT	\$4,172.00
Fund: <u>110 GIFT</u>	
364 CONTRIBUTIONS AND DONATIONS	\$7,414.65
360 MISCELLANEOUS REVENUE-OTHER	\$4,985.00
Total for: MISCELLANEOUS	\$12,399.65
TOTAL RECEIPTS FOR 110 GIFT	\$12,399.65
Fund: <u>130 MEMORIAL</u>	
361 INTEREST EARNED	\$1,137.47
Total for: MISCELLANEOUS	\$1,137.47
TOTAL RECEIPTS FOR 130 MEMORIAL	\$1,137.47
Fund: <u>145 COMMUNITY FOUNDATION</u>	
364 CONTRIBUTIONS AND DONATIONS	\$2,000.00
Total for: MISCELLANEOUS	\$2,000.00
TOTAL RECEIPTS FOR 145 COMMUNITY FOUNDATION	\$2,000.00
Fund: <u>165 LEVY EXCESS</u>	
311 GENERAL PROPERTY TAXES	\$2,644.61
Total for: TAXES	\$2,644.61
TOTAL RECEIPTS FOR 165 LEVY EXCESS	\$2,644.61
Fund: <u>120 LIBRARY IMPROVEMENT RESERVE</u>	
392 TRANSFER FROM LIBRARY OPERATING FUND	\$5,000.00
Total for: OTHER FINANCING SOURCES	\$5,000.00
TOTAL RECEIPTS FOR 120 LIBRARY IMPROVEMENT RESERVE	\$5,000.00
Fund: <u>195 LIBRARY INVESTMENT FUND</u>	
361 INTEREST EARNED	\$714.93
Total for: MISCELLANEOUS	\$714.93
TOTAL RECEIPTS FOR 195 LIBRARY INVESTMENT FUND	\$714.93
Fund: <u>141 PLAC CARD</u>	
350 PLAC CARD SALES	\$50.00
Total for: OTHER FINANCING SOURCES	\$50.00
TOTAL RECEIPTS FOR 141 PLAC CARD	\$50.00
Total Receipts:	\$1,251,356.21

(LAR-1) ANNUAL FINANCIAL REPORT
PART 3 - DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2010

ID: 39-5-109 PAGE: 1
COUNTY: JEFFERSON COUNTY
UNIT NAME: JEFFERSON COUNTY PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$696,971.63
	SUPPLIES		\$21,173.71
	OTHER SERVICES AND CHARGES		\$193,296.29
	CAPITAL OUTLAY		\$193,149.31
	TRANSFER OF FUNDS		\$5,106.00
	TOTAL		\$1,109,696.94

Fund:	115 DONATIONS		
	OTHER SERVICES AND CHARGES		\$37,678.46
	CAPITAL OUTLAY		\$25,935.45
	OTHER DISBURSEMENTS		\$2,204.66
	TRANSFER OF FUNDS		\$46,589.42
	TOTAL		\$112,407.99

Fund:	140 STATE GRANT		
	OTHER SERVICES AND CHARGES		\$3,726.61
	TOTAL		\$3,726.61

Fund:	110 GIFT		
	PERSONAL SERVICES		\$3,067.00
	SUPPLIES		\$1,019.72
	OTHER SERVICES AND CHARGES		\$6,035.00
	CAPITAL OUTLAY		\$279.93
	OTHER DISBURSEMENTS		\$1,672.86
	TOTAL		\$12,074.51

Fund:	130 MEMORIAL		
	CAPITAL OUTLAY		\$623.83
	TOTAL		\$623.83

Fund:	135 PRIVATE FOUNDATION GRANT		
	CAPITAL OUTLAY		\$243.00
	TOTAL		\$243.00

Fund:	145 COMMUNITY FOUNDATION		
	CAPITAL OUTLAY		\$2,000.00
	TOTAL		\$2,000.00

Fund:	190 REFUND FUND		
	OTHER DISBURSEMENTS		\$52.50
	TOTAL		\$52.50

Fund:	125 LIBRARY CAPITAL PROJECTS		
	CAPITAL OUTLAY		\$17,917.49
	TRANSFER OF FUNDS		\$35,784.11
	TOTAL		\$53,701.60

Fund:	141 PLAC CARD		
	OTHER DISBURSEMENTS		\$50.00
	TOTAL		\$50.00

(LAR-1) ANNUAL FINANCIAL REPORT
PART 3 - DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2010

ID: 39-5-109 PAGE: 2
COUNTY: JEFFERSON COUNTY
UNIT NAME: JEFFERSON COUNTY PUBLIC LIBRARY

TOTAL DISBURSEMENTS:

\$1,294,576.98

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>
		MAINSOURCE CHECKING	XXX9061				\$709,968.50
		RIVERVALLEY BUILDING FUND	XXX1904				\$0.00
		CASH CHANGE FUND	4				\$122.00
		PETTY CASH FUND	5				\$75.00

Total CASH: **\$710,165.50**

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>
02/15/2008	130 MEMORIAL	OYLER MEMORIAL INVESTMENT	XXXX1252	\$50,000.00	08/15/2011	1.10	\$50,000.00

Total by Fund: **\$50,000.00**

07/06/2009	195 LIBRARY INVESTMENT FUND	LIBRARY INVESTMENTS	XXXX4616	\$50,000.00	07/06/2011	1.00	\$50,000.00
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Total by Fund: **\$50,000.00**

Total INVESTMENTS: **\$100,000.00**

Total Cash and Investments: **\$810,165.50**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: JEFFERSON COUNTY PUBLIC LIBRARY
COUNTY: JEFFERSON COUNTY

ID: 39-5-109

PAGE: 1

FOR THE FISCAL YEAR ENDING 2010

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: JEFFERSON COUNTY PUBLIC LIBRARY

ID: 39-5-109

COUNTY: JEFFERSON COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2010

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: JEFFERSON COUNTY PUBLIC LIBRARY

ID: 39-5-109

COUNTY: JEFFERSON COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2010

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 2010

COUNTY: JEFFERSON COUNTY
UNIT NAME: JEFFERSON COUNTY PUBLIC LIBRARY

ID: 39-5-109
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: JEFFERSON COUNTY PUBLIC LIBRARY

ID: 39-5-109

COUNTY: JEFFERSON COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2010

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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