

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 2010

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

EMAIL ADDRESS: MELISSA.LANG@JENNINGSLIB.ORG

(812) 346-2091

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).

(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 2010

PAGE: 1

<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						
100 CASH CHANGE	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00
100 GENERAL	\$394,394.13	\$674,097.59	\$693,150.38	\$375,341.34	\$0.00	\$375,341.34
100 PETTY CASH	\$265.00	\$0.00	\$0.00	\$265.00	\$0.00	\$265.00
Total by Fund Type:	\$394,709.13	\$674,097.59	\$693,150.38	\$375,656.34	\$0.00	\$375,656.34
FUND TYPE: SPECIAL REVENUE						
140 GIFT	\$30,518.36	\$5,802.52	\$9,015.90	\$27,304.98	\$0.00	\$27,304.98
161 RAINY DAY	\$131,705.36	\$14,265.37	\$0.00	\$145,970.73	\$0.00	\$145,970.73
Total by Fund Type:	\$162,223.72	\$20,067.89	\$9,015.90	\$173,275.71	\$0.00	\$173,275.71
FUND TYPE: CAPITAL PROJECTS						
125 CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
115 LIBRARY CAPITAL PROJECTS	\$540,930.58	\$725,786.77	\$800,234.32	\$466,483.03	\$0.00	\$466,483.03
110 LIBRARY IMPROVEMENT RESERVE	\$222,023.12	\$242,169.47	\$342,117.64	\$122,074.95	\$0.00	\$122,074.95
Total by Fund Type:	\$762,953.70	\$967,956.24	\$1,142,351.96	\$588,557.98	\$0.00	\$588,557.98
FUND TYPE: AGENCY						
105 PLAC CARD	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$0.00	\$100.00	\$100.00	\$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 2010

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<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:	\$1,319,886.55	\$1,662,221.72	\$1,844,618.24	\$1,137,490.03	\$0.00	\$1,137,490.03
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$980,597.02				
Transfers Out			\$980,597.02			
Net Receipts and Disbursements		\$681,624.70	\$864,021.22			

UNIT NAME: JENNINGS COUNTY LIBRARY

PART 2 - RECEIPTS

COUNTY: JENNINGS COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>100 GENERAL</u>	
GENERAL PROPERTY TAXES	\$391,682.75
OTHER TAXES	\$1,053.81
Total for: TAXES	\$392,736.56
FEDERAL GRANTS-OTHER	\$6,410.00
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,745.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$34,403.94
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$10,626.00
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$134,644.17
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$22,857.83
Total for: INTERGOVERNMENTAL	\$210,686.94
COPY MACHINE CHARGES	\$9,516.82
FEDERAL REIMBURSEMENTS FOR SERVICES	\$341.28
STATE REIMBURSEMENTS FOR SERVICES	\$3,956.00
Total for: CHARGES FOR SERVICES	\$13,814.10
FINES AND FEES-OTHER	\$14,533.20
Total for: FINES, FORFEITURES, AND FEES	\$14,533.20
INTEREST EARNED	\$136.13
MISCELLANEOUS REVENUE-OTHER	\$1,409.08
ADJUSTMENT	\$4,391.67
Total for: MISCELLANEOUS	\$5,936.88
TRANSFER OF FUNDS-OTHER	\$30,000.00
INSURANCE REIMBURSEMENTS	\$146.00
REFUNDS-OTHER	\$2,473.23
REIMBURSEMENTS-OTHER	\$3,770.68
Total for: OTHER FINANCING SOURCES	\$36,389.91
TOTAL RECEIPTS FOR 100 GENERAL	\$674,097.59
Fund: <u>140 GIFT</u>	
COPY MACHINE CHARGES	\$4.60
Total for: CHARGES FOR SERVICES	\$4.60
INTEREST EARNED	\$13.60
CONTRIBUTIONS AND DONATIONS	\$3,999.50
MISCELLANEOUS REVENUE-OTHER	\$1,686.82
Total for: MISCELLANEOUS	\$5,699.92
REIMBURSEMENTS-OTHER	\$98.00
Total for: OTHER FINANCING SOURCES	\$98.00
TOTAL RECEIPTS FOR 140 GIFT	\$5,802.52
Fund: <u>161 RAINY DAY</u>	

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

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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	\$8,893.17
Total for: INTERGOVERNMENTAL	\$8,893.17
INTEREST EARNED	\$5,372.20
Total for: MISCELLANEOUS	\$5,372.20
TOTAL RECEIPTS FOR 161 RAINY DAY	\$14,265.37
Fund: <u>115 LIBRARY CAPITAL PROJECTS</u>	
INTEREST EARNED	\$9,293.48
ADJUSTMENT	\$3,126.63
Total for: MISCELLANEOUS	\$12,420.11
TRANSFER OF FUNDS-OTHER	\$713,366.66
Total for: OTHER FINANCING SOURCES	\$713,366.66
TOTAL RECEIPTS FOR 115 LIBRARY CAPITAL PROJECTS	\$725,786.77
Fund: <u>110 LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$4,939.11
Total for: MISCELLANEOUS	\$4,939.11
TRANSFER OF FUNDS-OTHER	\$237,230.36
Total for: OTHER FINANCING SOURCES	\$237,230.36
TOTAL RECEIPTS FOR 110 LIBRARY IMPROVEMENT RESERVE	\$242,169.47
Fund: <u>105 PLAC CARD</u>	
PLAC CARD SALES	\$100.00
Total for: OTHER FINANCING SOURCES	\$100.00
TOTAL RECEIPTS FOR 105 PLAC CARD	\$100.00
Total Receipts:	\$1,662,221.72

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

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COUNTY: JENNINGS COUNTY
UNIT NAME: JENNINGS COUNTY LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$480,246.40
	SUPPLIES		\$12,641.15
	OTHER SERVICES AND CHARGES		\$99,972.94
	CAPITAL OUTLAY		\$55,704.37
	OTHER DISBURSEMENTS		\$14,585.52
	TRANSFER OF FUNDS		\$30,000.00
	TOTAL		\$693,150.38

Fund:	140 GIFT		
	SUPPLIES		\$3,279.71
	OTHER SERVICES AND CHARGES		\$743.00
	CAPITAL OUTLAY		\$3,282.65
	OTHER DISBURSEMENTS		\$1,710.54
	TOTAL		\$9,015.90

Fund:	125 CONSTRUCTION		
	CAPITAL OUTLAY		\$0.00
	OTHER DISBURSEMENTS		\$0.00
	TRANSFER OF FUNDS		\$0.00
	TOTAL		\$0.00

Fund:	115 LIBRARY CAPITAL PROJECTS		
	SUPPLIES		\$238.00
	OTHER SERVICES AND CHARGES		\$59,422.48
	CAPITAL OUTLAY		\$17,154.02
	OTHER DISBURSEMENTS		\$10,053.16
	TRANSFER OF FUNDS		\$713,366.66
	PURCHASE OF INVESTMENTS		\$0.00
	TOTAL		\$800,234.32

Fund:	110 LIBRARY IMPROVEMENT RESERVE		
	OTHER SERVICES AND CHARGES		\$104,887.18
	OTHER DISBURSEMENTS		\$0.10
	TRANSFER OF FUNDS		\$237,230.36
	TOTAL		\$342,117.64

Fund:	105 PLAC CARD		
	OTHER DISBURSEMENTS		\$100.00
	TOTAL		\$100.00

TOTAL DISBURSEMENTS:			\$1,844,618.24
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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 2010

<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

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: JENNINGS COUNTY LIBRARY
COUNTY: JENNINGS COUNTY

ID: 40-5-110

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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: 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 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: 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 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: 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 2010

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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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