

FEDERAL IDENTIFICATION NUMBER:
35-6001784

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

UNIT NAME:
UNION COUNTY PUBLIC LIBRARY

COUNTY:
UNION COUNTY

ID: 81-5-223
(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: _____

TITLE: DIRECTOR

PRINTED NAME OF OFFICIAL: KAREN KAHL

DATE SIGNED: _____

ADDRESS: 2 EAST SEMINARY ST.

CITY: LIBERTY

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

EMAIL ADDRESS: KARENKAHL@HOTMAIL.COM

(765) 458-5355

ZIP: 47353-0000

*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: UNION COUNTY PUBLIC LIBRARY

ID: 81-5-223

CASH UNITS ONLY

COUNTY: UNION COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES
FOR THE FISCAL YEAR ENDING 2010

PAGE: 2

<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						
Total by Fund Type:	\$3,519.35	\$47,789.98	\$48,002.32	\$3,307.01	\$0.00	\$3,307.01
<hr/>						
Subtotal All Funds:	\$199,856.10	\$655,843.00	\$613,066.51	\$242,632.59	\$5,700.00	\$248,332.59
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases				\$0.00		
Transfers In		\$12,475.77				
Transfers Out				\$12,475.77		
Net Receipts and Disbursements		\$643,367.23		\$600,590.74		

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

ID: 81-5-223 PAGE: 1

UNIT NAME: UNION COUNTY PUBLIC LIBRARY
 COUNTY: UNION COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$274,307.74
Total for: TAXES	\$274,307.74
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$2,819.50
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$18,359.76
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,255.95
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$103,970.04
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$15,569.68
Total for: INTERGOVERNMENTAL	\$141,974.93
COPY MACHINE CHARGES	\$2,838.85
Total for: CHARGES FOR SERVICES	\$2,838.85
FINES AND FEES-OTHER	\$5,100.34
Total for: FINES, FORFEITURES, AND FEES	\$5,100.34
INTEREST EARNED	\$114.79
MISCELLANEOUS REVENUE-OTHER	\$1,080.80
Total for: MISCELLANEOUS	\$1,195.59
TRANSFER FROM LIBRARY OPERATING FUND	\$10,000.00
REFUNDS-OTHER	\$297.57
Total for: OTHER FINANCING SOURCES	\$10,297.57
TOTAL RECEIPTS FOR GENERAL	\$435,715.02
Fund: <u>GIFT</u>	
CONTRIBUTIONS AND DONATIONS	\$3,591.08
Total for: MISCELLANEOUS	\$3,591.08
TOTAL RECEIPTS FOR GIFT	\$3,591.08
Fund: <u>RAINY DAY</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$5,214.65
Total for: INTERGOVERNMENTAL	\$5,214.65
TOTAL RECEIPTS FOR RAINY DAY	\$5,214.65
Fund: <u>SUMMER READING</u>	
CONTRIBUTIONS AND DONATIONS	\$5,259.87
Total for: MISCELLANEOUS	\$5,259.87
TOTAL RECEIPTS FOR SUMMER READING	\$5,259.87
Fund: <u>MEMORIAL</u>	
INTEREST EARNED	\$49.12
Total for: MISCELLANEOUS	\$49.12

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

ID: 81-5-223 PAGE: 2

UNIT NAME: UNION COUNTY PUBLIC LIBRARY
 COUNTY: UNION COUNTY

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR MEMORIAL	\$49.12
Fund: <u>HIGHWAY FUND</u>	
STATE REIMBURSEMENTS FOR SERVICES	\$0.00
Total for: CHARGES FOR SERVICES	\$0.00
TOTAL RECEIPTS FOR HIGHWAY FUND	\$0.00
Fund: <u>DEBT SERVICE FUND</u>	
GENERAL PROPERTY TAXES	\$147,203.05
Total for: TAXES	\$147,203.05
TOTAL RECEIPTS FOR DEBT SERVICE FUND	\$147,203.05
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
TRANSFER FROM LIBRARY OPERATING FUND	\$0.00
Total for: OTHER FINANCING SOURCES	\$0.00
TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE	\$0.00
Fund: <u>PARKING LOT FUND</u>	
CONTRIBUTIONS AND DONATIONS	\$0.00
Total for: MISCELLANEOUS	\$0.00
TOTAL RECEIPTS FOR PARKING LOT FUND	\$0.00
Fund: <u>SILENT AUCTION FUND</u>	
CONTRIBUTIONS AND DONATIONS	\$252.00
Total for: MISCELLANEOUS	\$252.00
TOTAL RECEIPTS FOR SILENT AUCTION FUND	\$252.00
Fund: <u>TACKY</u>	
CONTRIBUTIONS AND DONATIONS	\$405.60
Total for: MISCELLANEOUS	\$405.60
TOTAL RECEIPTS FOR TACKY	\$405.60
Fund: <u>WINDOW FUND</u>	
CONTRIBUTIONS AND DONATIONS	\$5,137.50
Total for: MISCELLANEOUS	\$5,137.50
TRANSFER OF FUNDS-OTHER	\$2,475.77
Total for: OTHER FINANCING SOURCES	\$2,475.77
TOTAL RECEIPTS FOR WINDOW FUND	\$7,613.27
Fund: <u>A4AA</u>	

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

ID: 81-5-223 PAGE: 3
UNIT NAME: UNION COUNTY PUBLIC LIBRARY
COUNTY: UNION COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>A4AA</u>	
LOCAL GOVERNMENT GRANT-OTHER	\$1,724.00
Total for: INTERGOVERNMENTAL	\$1,724.00
TOTAL RECEIPTS FOR A4AA	\$1,724.00
Fund: <u>TW10</u>	
STATE GRANTS-OTHER	\$500.00
Total for: INTERGOVERNMENTAL	\$500.00
TOTAL RECEIPTS FOR TW10	\$500.00
Fund: <u>GUGO</u>	
LOCAL GOVERNMENT GRANT-OTHER	\$525.36
Total for: INTERGOVERNMENTAL	\$525.36
TOTAL RECEIPTS FOR GUGO	\$525.36
Fund: <u>PAYROLL</u>	
ADJUSTMENT	\$47,789.98
Total for: MISCELLANEOUS	\$47,789.98
TOTAL RECEIPTS FOR PAYROLL	\$47,789.98
Total Receipts:	\$655,843.00

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

ID: 81-5-223 PAGE: 1
 COUNTY: UNION COUNTY
 UNIT NAME: UNION COUNTY PUBLIC LIBRARY

Fund:	GENERAL		
		PERSONAL SERVICES	\$258,063.46
		SUPPLIES	\$11,351.02
		OTHER SERVICES AND CHARGES	\$74,484.79
		CAPITAL OUTLAY	\$31,441.03
		TRANSFER OF FUNDS	\$10,000.00
		TOTAL	\$385,340.30
Fund:	GIFT		
		SUPPLIES	\$3,090.66
		OTHER SERVICES AND CHARGES	\$75.42
		OTHER DISBURSEMENTS	\$425.00
		TOTAL	\$3,591.08
Fund:	RAINY DAY		
		TRANSFER OF FUNDS	\$2,475.77
		TOTAL	\$2,475.77
Fund:	SUMMER READING		
		PERSONAL SERVICES	\$1,084.00
		SUPPLIES	\$4,175.87
		TOTAL	\$5,259.87
Fund:	HIGHWAY FUND		
		CAPITAL OUTLAY	\$9,575.00
		TOTAL	\$9,575.00
Fund:	DEBT SERVICE FUND		
		CAPITAL OUTLAY	\$146,000.00
		TOTAL	\$146,000.00
Fund:	LIBRARY IMPROVEMENT RESERVE		
		CAPITAL OUTLAY	\$2,824.86
		TOTAL	\$2,824.86
Fund:	SILENT AUCTION FUND		
		SUPPLIES	\$148.84
		TOTAL	\$148.84
Fund:	TACKY		
		SUPPLIES	\$471.14
		TOTAL	\$471.14
Fund:	WINDOW FUND		
		CAPITAL OUTLAY	\$7,382.75
		TOTAL	\$7,382.75
Fund:	A4AA		
		PERSONAL SERVICES	\$350.00
		SUPPLIES	\$505.22
		OTHER SERVICES AND CHARGES	\$114.00

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

ID: 81-5-223 PAGE: 2

COUNTY: UNION COUNTY
UNIT NAME: UNION COUNTY PUBLIC LIBRARY

TOTAL		\$969.22
Fund: TW10		
	PERSONAL SERVICES	\$425.00
	SUPPLIES	\$35.00
	OTHER SERVICES AND CHARGES	\$40.00
TOTAL		\$500.00
Fund: GUGO		
	SUPPLIES	\$45.69
	CAPITAL OUTLAY	\$479.67
TOTAL		\$525.36
Fund: PAYROLL		
	OTHER DISBURSEMENTS	\$48,002.32
	TRANSFER OF FUNDS	\$0.00
TOTAL		\$48,002.32
TOTAL DISBURSEMENTS:		\$613,066.51

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: UNION COUNTY PUBLIC LIBRARY

ID: 81-5-223

COUNTY: UNION COUNTY

PART 4 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

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>
01/16/2010	MEMORIAL	CERTIFICATE OF DEPOSIT	CD#9565071	\$5,700.00	10/16/2010	1.15	\$0.00
10/16/2010	MEMORIAL	CERTIFICATE OF DEPOSIT	CD#9565111	\$5,700.00	09/21/2011	1.15	\$5,700.00

Total by Fund: **\$5,700.00**

Total INVESTMENTS: **\$5,700.00**

Total Cash and Investments: **\$5,700.00**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: UNION COUNTY PUBLIC LIBRARY
COUNTY: UNION COUNTY

ID: 81-5-223

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: UNION COUNTY PUBLIC LIBRARY

ID: 81-5-223

COUNTY: UNION 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: UNION COUNTY PUBLIC LIBRARY

ID: 81-5-223

COUNTY: UNION 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: UNION COUNTY
UNIT NAME: UNION COUNTY PUBLIC LIBRARY

ID: 81-5-223
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: UNION COUNTY PUBLIC LIBRARY

ID: 81-5-223

COUNTY: UNION 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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