

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 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: _____

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).

(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 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	\$635,904.68	\$1,078,909.61	\$1,085,154.07	\$629,660.22	\$0.00	\$629,660.22
Total by Fund Type:	\$635,904.68	\$1,078,909.61	\$1,085,154.07	\$629,660.22	\$0.00	\$629,660.22
FUND TYPE: SPECIAL REVENUE						
115 DONATIONS	\$576.67	\$42,054.67	\$4,491.92	\$38,139.42	\$0.00	\$38,139.42
110 GIFT	\$120,771.93	\$6,990.07	\$110,088.78	\$17,673.22	\$0.00	\$17,673.22
130 MEMORIAL	\$1,640.80	\$1,970.04	\$850.15	\$2,760.69	\$50,000.00	\$52,760.69
135 PRIVATE FOUNDATION GRANT	\$243.00	\$0.00	\$0.00	\$243.00	\$0.00	\$243.00
190 REFUND FUND	\$185.81	\$12.70	\$100.70	\$97.81	\$0.00	\$97.81
140 STATE GRANT	\$3,285.00	\$3,360.00	\$3,360.00	\$3,285.00	\$0.00	\$3,285.00
Total by Fund Type:	\$126,703.21	\$54,387.48	\$118,891.55	\$62,199.14	\$50,000.00	\$112,199.14
FUND TYPE: CAPITAL PROJECTS						
125 LIBRARY CAPITAL PROJECTS	\$52,346.49	\$41,160.92	\$39,805.81	\$53,701.60	\$0.00	\$53,701.60
120 LIBRARY IMPROVEMENT RESERVE	\$3,869.62	\$3,864.69	\$0.00	\$7,734.31	\$0.00	\$7,734.31
Total by Fund Type:	\$56,216.11	\$45,025.61	\$39,805.81	\$61,435.91	\$0.00	\$61,435.91
FUND TYPE: INVESTMENT TRUST						
195 LIBRARY INVESTMENT FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
Total by Fund Type:	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
FUND TYPE: AGENCY						
141 PLAC CARD	\$0.00	\$30.00	\$30.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$0.00	\$30.00	\$30.00	\$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 2009

PAGE: 2

<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						
Subtotal All Funds:	\$818,824.00	\$1,178,352.70	\$1,243,881.43	\$753,295.27	\$100,000.00	\$853,295.27
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$50,000.00			
Transfers In		\$53,509.59				
Transfers Out			\$53,509.59			
Net Receipts and Disbursements		\$1,124,843.11	\$1,140,371.84			

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

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	\$902,494.22
	Total for: TAXES	\$902,494.22
312	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$3,996.00
312	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$76,062.97
	Total for: INTERGOVERNMENTAL	\$80,058.97
342	COPY MACHINE CHARGES	\$7,885.25
	Total for: CHARGES FOR SERVICES	\$7,885.25
341	FINES AND FEES-OTHER	\$18,456.07
	Total for: FINES, FORFEITURES, AND FEES	\$18,456.07
361	INTEREST EARNED	\$2,604.78
364	CONTRIBUTIONS AND DONATIONS	\$406.13
360	MISCELLANEOUS REVENUE-OTHER	\$7,237.59
	Total for: MISCELLANEOUS	\$10,248.50
395	TRANSFER OF FUNDS-OTHER	\$50,009.59
399	OTHER FINANCING SOURCES	\$48.70
399	OTHER FINANCING SOURCES	\$9,708.31
	Total for: OTHER FINANCING SOURCES	\$59,766.60
	TOTAL RECEIPTS FOR 100 GENERAL	\$1,078,909.61
Fund:	<u>115 DONATIONS</u>	
364	CONTRIBUTIONS AND DONATIONS	\$37,562.75
	Total for: MISCELLANEOUS	\$37,562.75
399	OTHER FINANCING SOURCES	\$4,491.92
	Total for: OTHER FINANCING SOURCES	\$4,491.92
	TOTAL RECEIPTS FOR 115 DONATIONS	\$42,054.67
Fund:	<u>140 STATE GRANT</u>	
399	REIMBURSEMENTS-OTHER	\$3,360.00
	Total for: OTHER FINANCING SOURCES	\$3,360.00
	TOTAL RECEIPTS FOR 140 STATE GRANT	\$3,360.00
Fund:	<u>110 GIFT</u>	
364	CONTRIBUTIONS AND DONATIONS	\$6,990.07
	Total for: MISCELLANEOUS	\$6,990.07
	TOTAL RECEIPTS FOR 110 GIFT	\$6,990.07
Fund:	<u>130 MEMORIAL</u>	
361	INTEREST EARNED	\$1,970.04

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

ID: 39-5-109 PAGE: 2

UNIT NAME: JEFFERSON COUNTY PUBLIC LIBRARY
 COUNTY: JEFFERSON COUNTY

	<u>Title</u>	<u>Amount</u>
	Total for: MISCELLANEOUS	\$1,970.04
	TOTAL RECEIPTS FOR 130 MEMORIAL	\$1,970.04
	Fund: <u>190 REFUND FUND</u>	
341	FINES AND FEES-OTHER	\$12.70
	Total for: FINES, FORFEITURES, AND FEES	\$12.70
	TOTAL RECEIPTS FOR 190 REFUND FUND	\$12.70
	Fund: <u>125 LIBRARY CAPITAL PROJECTS</u>	
311	GENERAL PROPERTY TAXES	\$37,809.01
	Total for: TAXES	\$37,809.01
312	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$167.00
312	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$3,184.91
	Total for: INTERGOVERNMENTAL	\$3,351.91
	TOTAL RECEIPTS FOR 125 LIBRARY CAPITAL PROJECTS	\$41,160.92
	Fund: <u>120 LIBRARY IMPROVEMENT RESERVE</u>	
361	INTEREST EARNED	\$364.69
	Total for: MISCELLANEOUS	\$364.69
392	TRANSFER FROM LIBRARY OPERATING FUND	\$3,500.00
	Total for: OTHER FINANCING SOURCES	\$3,500.00
	TOTAL RECEIPTS FOR 120 LIBRARY IMPROVEMENT RESERVE	\$3,864.69
	Fund: <u>141 PLAC CARD</u>	
350	PLAC CARD SALES	\$30.00
	Total for: OTHER FINANCING SOURCES	\$30.00
	TOTAL RECEIPTS FOR 141 PLAC CARD	\$30.00
	Total Receipts:	\$1,178,352.70

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

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

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$669,791.46
	SUPPLIES		\$21,858.02
	OTHER SERVICES AND CHARGES		\$157,427.89
	CAPITAL OUTLAY		\$132,522.11
	OTHER DISBURSEMENTS		\$45.00
	TRANSFER OF FUNDS		\$53,509.59
	PURCHASE OF INVESTMENTS		\$50,000.00
	TOTAL		\$1,085,154.07

Fund:	115 DONATIONS		
	OTHER DISBURSEMENTS		\$4,491.92
	TOTAL		\$4,491.92

Fund:	140 STATE GRANT		
	OTHER SERVICES AND CHARGES		\$3,360.00
	TOTAL		\$3,360.00

Fund:	110 GIFT		
	PERSONAL SERVICES		\$7,068.50
	SUPPLIES		\$742.77
	OTHER SERVICES AND CHARGES		\$24,123.89
	CAPITAL OUTLAY		\$25,876.61
	OTHER DISBURSEMENTS		\$52,277.01
	TOTAL		\$110,088.78

Fund:	130 MEMORIAL		
	CAPITAL OUTLAY		\$850.15
	TOTAL		\$850.15

Fund:	190 REFUND FUND		
	CAPITAL OUTLAY		\$22.00
	OTHER DISBURSEMENTS		\$78.70
	TOTAL		\$100.70

Fund:	125 LIBRARY CAPITAL PROJECTS		
	PERSONAL SERVICES		\$18,206.76
	CAPITAL OUTLAY		\$21,599.05
	TOTAL		\$39,805.81

Fund:	141 PLAC CARD		
	OTHER DISBURSEMENTS		\$30.00
	TOTAL		\$30.00

TOTAL DISBURSEMENTS:			\$1,243,881.43
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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				\$715,155.85
		RIVERVALLEY BUILDING FUND	XXX1904				\$38,139.42

Total CASH: **\$753,295.27**

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	05/15/2010	3.94	\$50,000.00

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

07/06/2009	195 LIBRARY INVESTMENT FUND	LIBRARY INVESTMENTS	XXXX4616	\$0.00	07/06/2010	1.74	\$50,000.00
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Total by Fund: **\$50,000.00**

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

Total Cash and Investments: **\$853,295.27**

(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 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:

TRASH COLLECTION

\$96.00

TOTAL PAID TO LOCAL GOVERNMENTS

\$96.00

TOTAL PAID TO LOCAL AND STATE GOVERNMENTS

\$96.00

(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 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: 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 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: 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 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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