

FEDERAL IDENTIFICATION NUMBER:  
35-6007005

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

UNIT NAME:  
KNOX COUNTY PUBLIC LIBRARY

COUNTY:  
KNOX COUNTY

ID: 42-5-116  
(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: EMILY BUNYAN

ADDRESS: 502 NORTH 7TH STREET

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

TITLE: DIRECTOR

DATE SIGNED: \_\_\_\_\_

CITY: VINCENNES

EMAIL ADDRESS: EBUNYAN@KCPL.LIB.IN.US

ZIP: 47591-2119

\*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: KNOX COUNTY PUBLIC LIBRARY

ID: 42-5-116

**CASH UNITS ONLY**

COUNTY: KNOX 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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
261 CASH CHANGE	\$65.00	\$0.00	\$0.00	\$65.00	\$0.00	\$65.00
101 GENERAL	\$480,316.16	\$1,810,915.07	\$1,545,213.00	\$746,018.23	\$0.00	\$746,018.23
260 PETTY CASH	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00
<b>Total by Fund Type:</b>	<b>\$480,431.16</b>	<b>\$1,810,915.07</b>	<b>\$1,545,213.00</b>	<b>\$746,133.23</b>	<b>\$0.00</b>	<b>\$746,133.23</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
AMERICAN LIBRARY ASSOCIATION	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00	\$200.00
COMMUNITY FOUNDATION	\$0.00	\$995.00	\$995.00	\$0.00	\$0.00	\$0.00
E-RATE	\$3,014.37	\$3,796.55	\$4,204.55	\$2,606.37	\$0.00	\$2,606.37
FEDERAL GRANTS # 1	\$0.00	\$1,338.75	\$7,284.83	\$-5,946.08	\$0.00	\$-5,946.08
FEDERAL GRANTS # 3	\$0.00	\$7,690.00	\$7,690.00	\$0.00	\$0.00	\$0.00
401 GIFT	\$16,204.15	\$8,835.49	\$4,663.94	\$20,375.70	\$0.00	\$20,375.70
LITERACY	\$34,798.06	\$48,488.68	\$45,116.88	\$38,169.86	\$0.00	\$38,169.86
NATIONAL HUMANITIES	\$84.53	\$0.00	\$0.00	\$84.53	\$0.00	\$84.53
PRIVATE FOUNDATION GRANT	\$0.00	\$4,478.05	\$4,478.05	\$0.00	\$0.00	\$0.00
61 RAINY DAY	\$140,444.23	\$228,574.87	\$184,000.00	\$185,019.10	\$0.00	\$185,019.10
STATE GRANT	\$3,825.00	\$9,000.00	\$4,470.00	\$8,355.00	\$0.00	\$8,355.00
<b>Total by Fund Type:</b>	<b>\$198,370.34</b>	<b>\$313,397.39</b>	<b>\$262,903.25</b>	<b>\$248,864.48</b>	<b>\$0.00</b>	<b>\$248,864.48</b>
<b>FUND TYPE: DEBT SERVICE</b>						
180 BOND AND INTEREST REDEMPTION	\$8,499.89	\$77,071.50	\$49,387.50	\$36,183.89	\$0.00	\$36,183.89
<b>Total by Fund Type:</b>	<b>\$8,499.89</b>	<b>\$77,071.50</b>	<b>\$49,387.50</b>	<b>\$36,183.89</b>	<b>\$0.00</b>	<b>\$36,183.89</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
1220 LIBRARY CAPITAL PROJECTS	\$12,284.38	\$169,689.93	\$181,974.31	\$0.00	\$0.00	\$0.00
2011 LIBRARY IMPROVEMENT RESERVE	\$71,445.90	\$71,233.57	\$104,478.16	\$38,201.31	\$0.00	\$38,201.31
<b>Total by Fund Type:</b>	<b>\$83,730.28</b>	<b>\$240,923.50</b>	<b>\$286,452.47</b>	<b>\$38,201.31</b>	<b>\$0.00</b>	<b>\$38,201.31</b>
<b>FUND TYPE: AGENCY</b>						
2021 PLAC CARD	\$30.00	\$120.00	\$150.00	\$0.00	\$0.00	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KNOX COUNTY PUBLIC LIBRARY

ID: 42-5-116

**CASH UNITS ONLY**

COUNTY: KNOX 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>
<b>Section I</b>						
<b>Total by Fund Type:</b>	<b>\$30.00</b>	<b>\$120.00</b>	<b>\$150.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Subtotal All Funds:</b>	<b>\$771,061.67</b>	<b>\$2,442,427.46</b>	<b>\$2,144,106.22</b>	<b>\$1,069,382.91</b>	<b>\$0.00</b>	<b>\$1,069,382.91</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$584,000.00			
Transfers In		\$0.00				
Transfers Out			\$71,241.62			
Net Receipts and Disbursements		\$2,442,427.46	\$1,488,864.60			

**TRANSFERS IN DO NOT MATCH  
TRANSFERS OUT! PLEASE CORRECT.**

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

ID: 42-5-116 PAGE: 1

UNIT NAME: KNOX COUNTY PUBLIC LIBRARY

COUNTY: KNOX COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>101 GENERAL</u>	
GENERAL PROPERTY TAXES	\$1,810,915.07
<b>Total for: TAXES</b>	<b>\$1,810,915.07</b>
<b>TOTAL RECEIPTS FOR 101 GENERAL</b>	<b>\$1,810,915.07</b>
Fund: <u>FEDERAL GRANTS # 1</u>	
FED. GRANTS-LSTA GRANTS	\$1,338.75
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$1,338.75</b>
<b>TOTAL RECEIPTS FOR FEDERAL GRANTS # 1</b>	<b>\$1,338.75</b>
Fund: <u>STATE GRANT</u>	
STATE GRANTS-OTHER	\$9,000.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$9,000.00</b>
<b>TOTAL RECEIPTS FOR STATE GRANT</b>	<b>\$9,000.00</b>
Fund: <u>FEDERAL GRANTS # 3</u>	
FEDERAL GRANTS-OTHER	\$7,690.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$7,690.00</b>
<b>TOTAL RECEIPTS FOR FEDERAL GRANTS # 3</b>	<b>\$7,690.00</b>
Fund: <u>401 GIFT</u>	
CONTRIBUTIONS AND DONATIONS	\$8,835.49
<b>Total for: MISCELLANEOUS</b>	<b>\$8,835.49</b>
<b>TOTAL RECEIPTS FOR 401 GIFT</b>	<b>\$8,835.49</b>
Fund: <u>61 RAINY DAY</u>	
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$228,574.87
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$228,574.87</b>
<b>TOTAL RECEIPTS FOR 61 RAINY DAY</b>	<b>\$228,574.87</b>
Fund: <u>LITERACY</u>	
CONTRIBUTIONS AND DONATIONS	\$48,488.68
<b>Total for: MISCELLANEOUS</b>	<b>\$48,488.68</b>
<b>TOTAL RECEIPTS FOR LITERACY</b>	<b>\$48,488.68</b>
Fund: <u>PRIVATE FOUNDATION GRANT</u>	
CONTRIBUTIONS AND DONATIONS	\$4,478.05
<b>Total for: MISCELLANEOUS</b>	<b>\$4,478.05</b>
<b>TOTAL RECEIPTS FOR PRIVATE FOUNDATION GRANT</b>	<b>\$4,478.05</b>

UNIT NAME: KNOX COUNTY PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: KNOX COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Fund: <u>NATIONAL HUMANITIES</u>	
FED. GRANTS-LSTA GRANTS	\$0.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$0.00</b>
<b>TOTAL RECEIPTS FOR NATIONAL HUMANITIES</b>	<b>\$0.00</b>
Fund: <u>AMERICAN LIBRARY ASSOCIATION</u>	
CONTRIBUTIONS AND DONATIONS	\$200.00
<b>Total for: MISCELLANEOUS</b>	<b>\$200.00</b>
<b>TOTAL RECEIPTS FOR AMERICAN LIBRARY ASSOCIATION</b>	<b>\$200.00</b>
Fund: <u>COMMUNITY FOUNDATION</u>	
CONTRIBUTIONS AND DONATIONS	\$995.00
<b>Total for: MISCELLANEOUS</b>	<b>\$995.00</b>
<b>TOTAL RECEIPTS FOR COMMUNITY FOUNDATION</b>	<b>\$995.00</b>
Fund: <u>E-RATE</u>	
REIMBURSEMENTS-OTHER	\$3,796.55
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$3,796.55</b>
<b>TOTAL RECEIPTS FOR E-RATE</b>	<b>\$3,796.55</b>
Fund: <u>180 BOND AND INTEREST REDEMPTION</u>	
ADJUSTMENT	\$77,071.50
<b>Total for: MISCELLANEOUS</b>	<b>\$77,071.50</b>
<b>TOTAL RECEIPTS FOR 180 BOND AND INTEREST REDEMPTION</b>	<b>\$77,071.50</b>
Fund: <u>1220 LIBRARY CAPITAL PROJECTS</u>	
GENERAL PROPERTY TAXES	\$169,689.93
<b>Total for: TAXES</b>	<b>\$169,689.93</b>
<b>TOTAL RECEIPTS FOR 1220 LIBRARY CAPITAL PROJECTS</b>	<b>\$169,689.93</b>
Fund: <u>2011 LIBRARY IMPROVEMENT RESERVE</u>	
INTERGOVERNMENTAL REVENUE, OTHER	\$71,233.57
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$71,233.57</b>
<b>TOTAL RECEIPTS FOR 2011 LIBRARY IMPROVEMENT RESERVE</b>	<b>\$71,233.57</b>
Fund: <u>2021 PLAC CARD</u>	
PLAC CARD SALES	\$120.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$120.00</b>
<b>TOTAL RECEIPTS FOR 2021 PLAC CARD</b>	<b>\$120.00</b>

UNIT NAME: KNOX COUNTY PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: KNOX COUNTY

FOR THE FISCAL YEAR ENDING 2009

Title

Amount

Fund: 2011 LIBRARY IMPROVEMENT RESERVE

**Total Receipts:**

**\$2,442,427.46**

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

ID: 42-5-116 PAGE: 1  
 COUNTY: KNOX COUNTY  
 UNIT NAME: KNOX COUNTY PUBLIC LIBRARY

Fund:	101 GENERAL		
	PERSONAL SERVICES		\$658,161.59
	SUPPLIES		\$35,019.59
	OTHER SERVICES AND CHARGES		\$247,662.61
	CAPITAL OUTLAY		\$304,369.21
	PURCHASE OF INVESTMENTS		\$300,000.00
	<b>TOTAL</b>		<b>\$1,545,213.00</b>
Fund:	FEDERAL GRANTS # 1		
	OTHER DISBURSEMENTS		\$7,284.83
	<b>TOTAL</b>		<b>\$7,284.83</b>
Fund:	STATE GRANT		
	OTHER DISBURSEMENTS		\$4,470.00
	<b>TOTAL</b>		<b>\$4,470.00</b>
Fund:	FEDERAL GRANTS # 3		
	OTHER DISBURSEMENTS		\$7,690.00
	<b>TOTAL</b>		<b>\$7,690.00</b>
Fund:	401 GIFT		
	OTHER DISBURSEMENTS		\$4,663.94
	<b>TOTAL</b>		<b>\$4,663.94</b>
Fund:	61 RAINY DAY		
	PURCHASE OF INVESTMENTS		\$184,000.00
	<b>TOTAL</b>		<b>\$184,000.00</b>
Fund:	LITERACY		
	OTHER DISBURSEMENTS		\$16,116.88
	PURCHASE OF INVESTMENTS		\$29,000.00
	<b>TOTAL</b>		<b>\$45,116.88</b>
Fund:	PRIVATE FOUNDATION GRANT		
	OTHER DISBURSEMENTS		\$4,478.05
	<b>TOTAL</b>		<b>\$4,478.05</b>
Fund:	AMERICAN LIBRARY ASSOCIATION		
	OTHER DISBURSEMENTS		\$0.00
	<b>TOTAL</b>		<b>\$0.00</b>
Fund:	COMMUNITY FOUNDATION		
	OTHER DISBURSEMENTS		\$995.00
	<b>TOTAL</b>		<b>\$995.00</b>
Fund:	E-RATE		
	OTHER DISBURSEMENTS		\$4,204.55

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

ID: 42-5-116 PAGE: 2  
COUNTY: KNOX COUNTY  
UNIT NAME: KNOX COUNTY PUBLIC LIBRARY

<b>TOTAL</b>		<b>\$4,204.55</b>
<hr/>		
Fund: 180 BOND AND INTEREST REDEMPTION		
OTHER DISBURSEMENTS		\$49,387.50
<b>TOTAL</b>		<b>\$49,387.50</b>
<hr/>		
Fund: 1220 LIBRARY CAPITAL PROJECTS		
PERSONAL SERVICES		\$33,070.00
OTHER DISBURSEMENTS		\$77,662.69
TRANSFER OF FUNDS		\$71,241.62
<b>TOTAL</b>		<b>\$181,974.31</b>
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Fund: 2011 LIBRARY IMPROVEMENT RESERVE		
OTHER DISBURSEMENTS		\$33,478.16
PURCHASE OF INVESTMENTS		\$71,000.00
<b>TOTAL</b>		<b>\$104,478.16</b>
<hr/>		
Fund: 2021 PLAC CARD		
OTHER DISBURSEMENTS		\$150.00
<b>TOTAL</b>		<b>\$150.00</b>
<hr/>		
<b>TOTAL DISBURSEMENTS:</b>		<b>\$2,144,106.22</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KNOX COUNTY PUBLIC LIBRARY  
COUNTY: KNOX COUNTY

ID: 42-5-116

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

PAGE: 1

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CASH

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<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 ACCOUNT	146137				\$1,069,382.91

**Total CASH:** **\$1,069,382.91**

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**Total Cash and Investments:** **\$1,069,382.91**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KNOX COUNTY PUBLIC LIBRARY  
COUNTY: KNOX COUNTY

ID: 42-5-116

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:

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	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KNOX COUNTY PUBLIC LIBRARY

ID: 42-5-116

COUNTY: KNOX COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2009

PAGE: 1

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<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: KNOX COUNTY PUBLIC LIBRARY

ID: 42-5-116

COUNTY: KNOX COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2009

PAGE: 1

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<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: KNOX COUNTY  
UNIT NAME: KNOX COUNTY PUBLIC LIBRARY

ID: 42-5-116  
PAGE: 1

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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: KNOX COUNTY PUBLIC LIBRARY

ID: 42-5-116

COUNTY: KNOX COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES  
FOR THE FISCAL YEAR ENDING 2009

PAGE: 1

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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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