

FEDERAL IDENTIFICATION NUMBER:
35-6000257

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

UNIT NAME:
MONROE COUNTY PUBLIC LIBRARY

COUNTY:
MONROE COUNTY

ID: 53-5-154
(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
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- 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)
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- 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: SARA LAUGHLIN

DATE SIGNED: _____

ADDRESS: 303 E. KIRKWOOD AVE

CITY: BLOOMINGTON

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

EMAIL ADDRESS: BESTELL@MCPL.COM

(812) 349-3050

ZIP: 47408-0000

*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).

CASH UNITS ONLY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES
FOR THE FISCAL YEAR ENDING 2009

<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						
14 CASH CHANGE	\$380.00	\$0.00	\$0.00	\$380.00	\$0.00	\$380.00
1 GENERAL	\$-789,251.30	\$7,713,213.53	\$6,486,439.01	\$437,523.22	\$0.00	\$437,523.22
13 PETTY CASH	\$185.00	\$0.00	\$0.00	\$185.00	\$0.00	\$185.00
Total by Fund Type:	\$-788,686.30	\$7,713,213.53	\$6,486,439.01	\$438,088.22	\$0.00	\$438,088.22
FUND TYPE: SPECIAL REVENUE						
3 CLEARING	\$17,959.89	\$7,697.14	\$6,847.64	\$18,809.39	\$0.00	\$18,809.39
20 COMMUNITY ACCESS TV SERVICES	\$41,947.16	\$538,482.00	\$511,331.94	\$69,097.22	\$0.00	\$69,097.22
4 GIFT	\$23,591.40	\$3,611.01	\$2,481.09	\$24,721.32	\$0.00	\$24,721.32
16 GIFT #2	\$75,938.18	\$184,000.61	\$177,774.58	\$82,164.21	\$0.00	\$82,164.21
18 IN KIND CONTRIBUTION	\$0.00	\$33,944.00	\$33,944.00	\$0.00	\$0.00	\$0.00
2 LOCAL GOVT GRANT #11	\$0.00	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$159,436.63	\$773,734.76	\$738,379.25	\$194,792.14	\$0.00	\$194,792.14
Subtotal All Funds:	\$-629,249.67	\$8,486,948.29	\$7,224,818.26	\$632,880.36	\$0.00	\$632,880.36

Section II

Less:

Investment Sales	\$0.00					
Investment Purchases			\$0.00			
Transfers In		\$4,136,862.17				
Transfers Out			\$4,136,862.17			
Net Receipts and Disbursements		\$4,350,086.12	\$3,087,956.09			

CASH AND INVESTMENTS ON PART 4 ARE 2625867.31! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

	<u>Title</u>	<u>Amount</u>
Fund:	<u>1 GENERAL</u>	
100	GENERAL PROPERTY TAXES	\$4,890,755.20
100	GENERAL PROPERTY TAXES	\$0.00
	Total for: TAXES	\$4,890,755.20
600	FEDERAL SHARED REVENUES-OTHER	\$0.00
4500	STATEWIDE LIBRARY CARD PROGRAM	\$15,048.32
200	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$11,899.00
300	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$338,397.24
500	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$31,550.71
400	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$2,202,888.00
	Total for: INTERGOVERNMENTAL	\$2,599,783.27
17000	COPY MACHINE CHARGES	\$1,810.20
3400	COPY MACHINE CHARGES	\$3,744.98
3700	COPY MACHINE CHARGES	\$11,795.83
	Total for: CHARGES FOR SERVICES	\$17,351.01
3600	FINES AND FEES-OTHER	\$163,224.01
	Total for: FINES, FORFEITURES, AND FEES	\$163,224.01
18500	INTEREST EARNED	\$481.89
3500	REPAIR OF DAMAGES	\$14,804.91
3900	MISCELLANEOUS REVENUE-OTHER	\$26,813.24
18000	MISCELLANEOUS REVENUE-OTHER	\$0.00
	Total for: MISCELLANEOUS	\$42,100.04
	TOTAL RECEIPTS FOR 1 GENERAL	\$7,713,213.53
Fund:	<u>4 GIFT</u>	
42000	INTEREST EARNED	\$3,611.01
9110	INTEREST EARNED	\$0.00
9400	INTEREST EARNED	\$0.00
9110	INTEREST EARNED	\$0.00
41000	CONTRIBUTIONS AND DONATIONS	\$0.00
	Total for: MISCELLANEOUS	\$3,611.01
	TOTAL RECEIPTS FOR 4 GIFT	\$3,611.01
Fund:	<u>9 RAINY DAY</u>	
400	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$117,198.50
	Total for: INTERGOVERNMENTAL	\$117,198.50
18500	INTEREST EARNED	\$2,574.02

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

ID: 53-5-154 PAGE: 2

UNIT NAME: MONROE COUNTY PUBLIC LIBRARY
 COUNTY: MONROE COUNTY

<u>Title</u>	<u>Amount</u>
Total for: MISCELLANEOUS	\$2,574.02
TOTAL RECEIPTS FOR 9 RAINY DAY	\$119,772.52
Fund: <u>20 COMMUNITY ACCESS TV SERVICES</u>	
20000 CONTRACTUAL SERVICES	\$325,316.00
20100 CONTRACTUAL SERVICES	\$200,000.00
20200 CONTRACTUAL SERVICES	\$11,166.00
20300 CONTRACTUAL SERVICES	\$0.00
Total for: CHARGES FOR SERVICES	\$536,482.00
3900 MISCELLANEOUS REVENUE-OTHER	\$2,000.00
Total for: MISCELLANEOUS	\$2,000.00
TOTAL RECEIPTS FOR 20 COMMUNITY ACCESS TV SERVICES	\$538,482.00
Fund: <u>16 GIFT #2</u>	
18500 INTEREST EARNED	\$1.37
50000 CONTRIBUTIONS AND DONATIONS	\$182,947.24
50000 CONTRIBUTIONS AND DONATIONS	\$0.00
3900 MISCELLANEOUS REVENUE-OTHER	\$1,052.00
Total for: MISCELLANEOUS	\$184,000.61
21200 TRANSFER OF FUNDS-OTHER	\$0.00
Total for: OTHER FINANCING SOURCES	\$0.00
TOTAL RECEIPTS FOR 16 GIFT #2	\$184,000.61
Fund: <u>3 CLEARING</u>	
10000 RENTAL OF PROPERTY	\$1,000.00
Total for: MISCELLANEOUS	\$1,000.00
21500 INTERFUND LOAN PROCEEDS	\$15.00
40000 INSURANCE REIMBURSEMENTS	\$4,100.55
40100 INSURANCE REIMBURSEMENTS	\$2,581.59
43000 INSURANCE REIMBURSEMENTS	\$0.00
Total for: OTHER FINANCING SOURCES	\$6,697.14
TOTAL RECEIPTS FOR 3 CLEARING	\$7,697.14
Fund: <u>2 LOCAL GOVT GRANT #11</u>	
21000 MISCELLANEOUS REVENUE-OTHER	\$6,000.00
Total for: MISCELLANEOUS	\$6,000.00
TOTAL RECEIPTS FOR 2 LOCAL GOVT GRANT #11	\$6,000.00
Fund: <u>18 IN KIND CONTRIBUTION</u>	
53000 LIBRARY CAPITAL GRANT	\$0.00

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

ID: 53-5-154 PAGE: 3

UNIT NAME: MONROE COUNTY PUBLIC LIBRARY
 COUNTY: MONROE COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>18 IN KIND CONTRIBUTION</u>	
	Total for: INTERGOVERNMENTAL	\$0.00
53000	CONTRIBUTIONS AND DONATIONS	\$33,944.00
	Total for: MISCELLANEOUS	\$33,944.00
TOTAL RECEIPTS FOR 18 IN KIND CONTRIBUTION		\$33,944.00
Fund:	<u>15 LSTA</u>	
21000	MISCELLANEOUS REVENUE-OTHER	\$14,095.06
	Total for: MISCELLANEOUS	\$14,095.06
TOTAL RECEIPTS FOR 15 LSTA		\$14,095.06
Fund:	<u>8 BOND AND INTEREST REDEMPTION</u>	
100	GENERAL PROPERTY TAXES	\$2,356,501.70
600	OTHER TAXES	\$0.00
	Total for: TAXES	\$2,356,501.70
200	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$5,456.00
300	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$160,924.39
500	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$14,843.60
	Total for: INTERGOVERNMENTAL	\$181,223.99
18500	INTEREST EARNED	\$966.90
	Total for: MISCELLANEOUS	\$966.90
TOTAL RECEIPTS FOR 8 BOND AND INTEREST REDEMPTION		\$2,538,692.59
Fund:	<u>21 LIBRARY CAPITAL PROJECTS</u>	
100	GENERAL PROPERTY TAXES	\$484,946.71
	Total for: TAXES	\$484,946.71
53000	LIBRARY CAPITAL GRANT	\$0.00
200	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,277.00
300	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$37,275.54
500	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$3,448.69
	Total for: INTERGOVERNMENTAL	\$42,001.23
TOTAL RECEIPTS FOR 21 LIBRARY CAPITAL PROJECTS		\$526,947.94
Fund:	<u>7 LIBRARY IMPROVEMENT RESERVE</u>	
	INTEREST EARNED	\$4,158.37
	MISCELLANEOUS REVENUE-OTHER	\$100.00
	Total for: MISCELLANEOUS	\$4,258.37
7000	TRANSFER FROM LIBRARY OPERATING FUND	\$0.00
19000	TRANSFER OF FUNDS-OTHER	\$0.00

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

ID: 53-5-154 PAGE: 4

UNIT NAME: MONROE COUNTY PUBLIC LIBRARY
 COUNTY: MONROE COUNTY

	<u>Title</u>	<u>Amount</u>
	Total for: OTHER FINANCING SOURCES	\$0.00
	TOTAL RECEIPTS FOR 7 LIBRARY IMPROVEMENT RESERVE	\$4,258.37
Fund:	<u>10 PAYROLL</u>	
10	TRANSFER OF FUNDS-OTHER	\$4,136,862.17
	Total for: OTHER FINANCING SOURCES	\$4,136,862.17
	TOTAL RECEIPTS FOR 10 PAYROLL	\$4,136,862.17
Fund:	<u>5 PLAC CARD</u>	
4100	PLAC CARD SALES	\$10,777.50
	Total for: OTHER FINANCING SOURCES	\$10,777.50
	TOTAL RECEIPTS FOR 5 PLAC CARD	\$10,777.50
Fund:	<u>6 RETIREE INSURANCE</u>	
19500	INSURANCE REIMBURSEMENTS	\$14,789.04
19500	INSURANCE REIMBURSEMENTS	\$0.00
19500	INSURANCE REIMBURSEMENTS	\$0.00
19500	INSURANCE REIMBURSEMENTS	\$0.00
	Total for: OTHER FINANCING SOURCES	\$14,789.04
	TOTAL RECEIPTS FOR 6 RETIREE INSURANCE	\$14,789.04
	Total Receipts:	\$15,853,143.48

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

ID: 53-5-154 PAGE: 1
COUNTY: MONROE COUNTY
UNIT NAME: MONROE COUNTY PUBLIC LIBRARY

Fund:	1 GENERAL		
	PERSONAL SERVICES		\$4,576,586.46
	SUPPLIES		\$89,777.59
	OTHER SERVICES AND CHARGES		\$745,601.11
	CAPITAL OUTLAY		\$1,073,298.39
	OTHER DISBURSEMENTS		\$1,175.46
	TRANSFER OF FUNDS		\$0.00
	TOTAL		\$6,486,439.01

Fund:	4 GIFT		
	SUPPLIES		\$505.67
	OTHER SERVICES AND CHARGES		\$1,975.42
	CAPITAL OUTLAY		\$0.00
	TOTAL		\$2,481.09

Fund:	9 RAINY DAY		
	PERSONAL SERVICES		\$169,561.11
	SUPPLIES		\$38,497.27
	OTHER SERVICES AND CHARGES		\$60,113.54
	TOTAL		\$268,171.92

Fund:	20 COMMUNITY ACCESS TV SERVICES		
	PERSONAL SERVICES		\$445,845.97
	SUPPLIES		\$25,246.11
	OTHER SERVICES AND CHARGES		\$22,009.10
	CAPITAL OUTLAY		\$18,230.76
	TOTAL		\$511,331.94

Fund:	16 GIFT #2		
	PERSONAL SERVICES		\$44,622.78
	SUPPLIES		\$40,886.25
	OTHER SERVICES AND CHARGES		\$50,425.12
	CAPITAL OUTLAY		\$41,840.43
	TRANSFER OF FUNDS		\$0.00
	TOTAL		\$177,774.58

Fund:	3 CLEARING		
	PERSONAL SERVICES		\$3,251.05
	OTHER SERVICES AND CHARGES		\$3,581.59
	CAPITAL OUTLAY		\$15.00
	OTHER DISBURSEMENTS		\$0.00
	TOTAL		\$6,847.64

Fund:	2 LOCAL GOVT GRANT #11		
	CAPITAL OUTLAY		\$6,000.00
	TOTAL		\$6,000.00

Fund:	18 IN KIND CONTRIBUTION		
	CAPITAL OUTLAY		\$33,944.00

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

ID: 53-5-154 PAGE: 2
 COUNTY: MONROE COUNTY
 UNIT NAME: MONROE COUNTY PUBLIC LIBRARY

TOTAL		\$33,944.00
Fund: 15 LSTA		
	PERSONAL SERVICES	\$5,209.60
	SUPPLIES	\$162.17
	CAPITAL OUTLAY	\$10,491.18
TOTAL		\$15,862.95
Fund: 8 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES	\$1,996,000.00
	CAPITAL OUTLAY	\$0.00
	TRANSFER OF FUNDS	\$0.00
TOTAL		\$1,996,000.00
Fund: 21 LIBRARY CAPITAL PROJECTS		
	SUPPLIES	\$490.15
	OTHER SERVICES AND CHARGES	\$22,976.06
	CAPITAL OUTLAY	\$507,406.46
TOTAL		\$530,872.67
Fund: 7 LIBRARY IMPROVEMENT RESERVE		
	OTHER SERVICES AND CHARGES	\$43,160.25
	CAPITAL OUTLAY	\$180,671.00
TOTAL		\$223,831.25
Fund: 10 PAYROLL		
	PERSONAL SERVICES	\$-15,062.22
	TRANSFER OF FUNDS	\$4,136,862.17
TOTAL		\$4,121,799.95
Fund: 5 PLAC CARD		
	OTHER SERVICES AND CHARGES	\$9,876.50
TOTAL		\$9,876.50
Fund: 6 RETIREE INSURANCE		
	PERSONAL SERVICES	\$13,233.66
TOTAL		\$13,233.66
TOTAL DISBURSEMENTS:		\$14,404,467.16

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>
		PETTY CASH	6900	\$185.00			\$185.00
		CHANGE FUND	6910	\$380.00			\$380.00
		CHASE CHECKING	6100	\$-612,282.93			\$770,642.73
		CHASE SAVINGS	6110	\$1,727,343.24			\$1,845,831.15
		MONROE CHECKING	6300	\$39,209.52			\$5,197.73
		UNITED COMMERCE	6400	\$22,356.16			\$3,630.70

Total CASH: **\$2,625,867.31**

Total Cash and Investments: **\$2,625,867.31**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MONROE COUNTY PUBLIC LIBRARY
COUNTY: MONROE COUNTY

ID: 53-5-154

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:

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

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MONROE COUNTY PUBLIC LIBRARY

ID: 53-5-154

COUNTY: MONROE 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: MONROE COUNTY PUBLIC LIBRARY

ID: 53-5-154

COUNTY: MONROE 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: MONROE COUNTY
UNIT NAME: MONROE COUNTY PUBLIC LIBRARY

ID: 53-5-154
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: MONROE COUNTY PUBLIC LIBRARY

ID: 53-5-154

COUNTY: MONROE 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>
	INDIANA LIBRARY FEDERATION	941 E 86TH STREET, SUITE 260 INDIANAPOLIS, IN 46240	MARION COUNTY		317-257-2040	DONATION	\$1,500.00