

FEDERAL IDENTIFICATION NUMBER:
35-6006811

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

UNIT NAME:
MORGAN COUNTY PUBLIC LIBRARY

COUNTY:
MORGAN COUNTY

ID: 55-5-160
(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: _____ TITLE: BUSINESS MANAGER
PRINTED NAME OF OFFICIAL: DENISE BURPO DATE SIGNED: _____
ADDRESS: 110 S. JEFFERSON ST CITY: MARTINSVILLE
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): _____ EMAIL ADDRESS: DENISEB@MAIL.MORG.LIB.IN.US
ZIP: 46151-1967

*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						
120 CASH CHANGE	\$182.65	\$0.00	\$0.00	\$182.65	\$0.00	\$182.65
100 GENERAL	\$461,374.27	\$1,863,357.86	\$1,403,110.42	\$921,621.71	\$0.00	\$921,621.71
110 PETTY CASH	\$185.00	\$906.02	\$906.02	\$185.00	\$0.00	\$185.00
Total by Fund Type:	\$461,741.92	\$1,864,263.88	\$1,404,016.44	\$921,989.36	\$0.00	\$921,989.36
FUND TYPE: SPECIAL REVENUE						
180 COMMUNITY FOUNDATION	\$1,110.00	\$385.00	\$1,088.99	\$406.01	\$0.00	\$406.01
185 COMMUNITY GRANTS	\$65.05	\$0.00	\$0.00	\$65.05	\$0.00	\$65.05
160 GIFT	\$12,865.01	\$7,247.73	\$4,141.60	\$15,971.14	\$0.00	\$15,971.14
165 GIFT #2	\$5,590.80	\$4,002.55	\$5,238.98	\$4,354.37	\$0.00	\$4,354.37
181 GRANT, MISC	\$0.00	\$5,000.00	\$3,922.99	\$1,077.01	\$0.00	\$1,077.01
140 LEVY EXCESS	\$0.00	\$40,754.00	\$0.00	\$40,754.00	\$0.00	\$40,754.00
187 LITERACY	\$896.73	\$0.00	\$0.00	\$896.73	\$0.00	\$896.73
Total by Fund Type:	\$20,527.59	\$57,389.28	\$14,392.56	\$63,524.31	\$0.00	\$63,524.31
Subtotal All Funds:	\$482,269.51	\$1,921,653.16	\$1,418,409.00	\$985,513.67	\$0.00	\$985,513.67

Section II

Less:

Investment Sales	\$0.00					
Investment Purchases				\$0.00		
Transfers In		\$302,760.40				
Transfers Out				\$302,760.40		
Net Receipts and Disbursements		\$1,618,892.76		\$1,115,648.60		

**CASH AND INVESTMENTS ON PART 4 ARE
1839871.09! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

	<u>Title</u>	<u>Amount</u>
Fund:	<u>100 GENERAL</u>	
340	GENERAL PROPERTY TAXES	\$928,598.41
	Total for: TAXES	\$928,598.41
345	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,789.00
343	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$120,192.84
344	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$5,238.65
341	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$574,456.00
342	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$70,376.92
349	INTERGOVERNMENTAL REVENUE, OTHER	\$66,468.98
	Total for: INTERGOVERNMENTAL	\$838,522.39
306	COPY MACHINE CHARGES	\$10,527.20
	Total for: CHARGES FOR SERVICES	\$10,527.20
305	FINES AND FEES-OTHER	\$37,184.89
	Total for: FINES, FORFEITURES, AND FEES	\$37,184.89
339	INTEREST EARNED	\$10,176.03
	RENTAL OF PROPERTY	\$5,850.00
331	CONTRIBUTIONS AND DONATIONS	\$2,983.17
338	MISCELLANEOUS REVENUE-OTHER	\$10,353.48
338	MISCELLANEOUS REVENUE-OTHER	\$19,162.29
	Total for: MISCELLANEOUS	\$48,524.97
	TOTAL RECEIPTS FOR 100 GENERAL	\$1,863,357.86
Fund:	<u>110 PETTY CASH</u>	
338	MISCELLANEOUS REVENUE-OTHER	\$906.02
	Total for: MISCELLANEOUS	\$906.02
	TOTAL RECEIPTS FOR 110 PETTY CASH	\$906.02
Fund:	<u>160 GIFT</u>	
309	CONTRIBUTIONS AND DONATIONS	\$7,247.73
309	CONTRIBUTIONS AND DONATIONS	\$0.00
	Total for: MISCELLANEOUS	\$7,247.73
	TOTAL RECEIPTS FOR 160 GIFT	\$7,247.73
Fund:	<u>181 GRANT, MISC</u>	
338	MISCELLANEOUS REVENUE-OTHER	\$5,000.00
	Total for: MISCELLANEOUS	\$5,000.00
	TOTAL RECEIPTS FOR 181 GRANT, MISC	\$5,000.00
Fund:	<u>110 RAINY DAY</u>	
342	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$43,267.65

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

ID: 55-5-160 PAGE: 2

UNIT NAME: MORGAN COUNTY PUBLIC LIBRARY
 COUNTY: MORGAN COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>110 RAINY DAY</u>	
	Total for: INTERGOVERNMENTAL	\$43,267.65
339	INTEREST EARNED	\$2,599.39
	Total for: MISCELLANEOUS	\$2,599.39
338	TRANSFER OF FUNDS-OTHER	\$218,874.00
	Total for: OTHER FINANCING SOURCES	\$218,874.00
	TOTAL RECEIPTS FOR 110 RAINY DAY	\$264,741.04
Fund:	<u>165 GIFT #2</u>	
309	CONTRIBUTIONS AND DONATIONS	\$4,002.55
	Total for: MISCELLANEOUS	\$4,002.55
	TOTAL RECEIPTS FOR 165 GIFT #2	\$4,002.55
Fund:	<u>180 COMMUNITY FOUNDATION</u>	
333	MISCELLANEOUS REVENUE-OTHER	\$385.00
	Total for: MISCELLANEOUS	\$385.00
	TOTAL RECEIPTS FOR 180 COMMUNITY FOUNDATION	\$385.00
Fund:	<u>140 LEVY EXCESS</u>	
338	TRANSFER OF FUNDS-OTHER	\$40,754.00
	Total for: OTHER FINANCING SOURCES	\$40,754.00
	TOTAL RECEIPTS FOR 140 LEVY EXCESS	\$40,754.00
Fund:	<u>190 BOND AND INTEREST REDEMPTION</u>	
340	GENERAL PROPERTY TAXES	\$192,039.98
	Total for: TAXES	\$192,039.98
345	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$338.00
343	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$23,102.72
344	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,006.94
	Total for: INTERGOVERNMENTAL	\$24,447.66
339	INTEREST EARNED	\$712.83
338	MISCELLANEOUS REVENUE-OTHER	\$350.00
	Total for: MISCELLANEOUS	\$1,062.83
	TOTAL RECEIPTS FOR 190 BOND AND INTEREST REDEMPTION	\$217,550.47
Fund:	<u>195 DEBT SERVICE - OTHER</u>	
340	GENERAL PROPERTY TAXES	\$53,479.46
	Total for: TAXES	\$53,479.46
345	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$95.00

	<u>Title</u>	<u>Amount</u>
Fund: <u>195 DEBT SERVICE - OTHER</u>		
343	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$6,433.67
344	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$280.41
	Total for: INTERGOVERNMENTAL	\$6,809.08
339	INTEREST EARNED	\$177.68
	Total for: MISCELLANEOUS	\$177.68
TOTAL RECEIPTS FOR 195 DEBT SERVICE - OTHER		\$60,466.22
Fund: <u>175 CONSTRUCTION</u>		
339	INTEREST EARNED	\$592.06
	Total for: MISCELLANEOUS	\$592.06
TOTAL RECEIPTS FOR 175 CONSTRUCTION		\$592.06
Fund: <u>105 LIBRARY IMPROVEMENT RESERVE</u>		
339	INTEREST EARNED	\$7,263.45
339	INTEREST EARNED	\$0.00
	Total for: MISCELLANEOUS	\$7,263.45
TOTAL RECEIPTS FOR 105 LIBRARY IMPROVEMENT RESERVE		\$7,263.45
Fund: <u>170 CAPITAL IMPROVEMENTS</u>		
350	TRANSFER OF FUNDS-OTHER	\$21,566.20
	Total for: OTHER FINANCING SOURCES	\$21,566.20
TOTAL RECEIPTS FOR 170 CAPITAL IMPROVEMENTS		\$21,566.20
Fund: <u>176 CONSTRUCTION #2</u>		
339	INTEREST EARNED	\$56.41
	Total for: MISCELLANEOUS	\$56.41
TOTAL RECEIPTS FOR 176 CONSTRUCTION #2		\$56.41
Fund: <u>172 CONSTRUCTION #3</u>		
350	TRANSFER OF FUNDS-OTHER	\$21,566.20
	Total for: OTHER FINANCING SOURCES	\$21,566.20
TOTAL RECEIPTS FOR 172 CONSTRUCTION #3		\$21,566.20
Fund: <u>200 PAYROLL</u>		
400	MISCELLANEOUS REVENUE-OTHER	\$150,317.09
	Total for: MISCELLANEOUS	\$150,317.09
TOTAL RECEIPTS FOR 200 PAYROLL		\$150,317.09

UNIT NAME: MORGAN COUNTY PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: MORGAN COUNTY

FOR THE FISCAL YEAR ENDING 2009

	<u>Title</u>	<u>Amount</u>
Fund:	<u>155 PLAC CARD</u>	
308	PLAC CARD SALES	\$750.00
	Total for: OTHER FINANCING SOURCES	\$750.00
	TOTAL RECEIPTS FOR 155 PLAC CARD	\$750.00
	Total Receipts:	\$2,666,522.30

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

ID: 55-5-160 PAGE: 1
COUNTY: MORGAN COUNTY
UNIT NAME: MORGAN COUNTY PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$738,468.02
	SUPPLIES		\$46,386.50
	OTHER SERVICES AND CHARGES		\$231,307.21
	CAPITAL OUTLAY		\$150,751.69
	TRANSFER OF FUNDS		\$236,197.00
	TOTAL		\$1,403,110.42

Fund:	110 PETTY CASH		
	SUPPLIES		\$693.92
	OTHER SERVICES AND CHARGES		\$119.15
	CAPITAL OUTLAY		\$92.95
	TOTAL		\$906.02

Fund:	160 GIFT		
	SUPPLIES		\$873.00
	OTHER SERVICES AND CHARGES		\$3,060.60
	CAPITAL OUTLAY		\$208.00
	TOTAL		\$4,141.60

Fund:	181 GRANT, MISC		
	OTHER SERVICES AND CHARGES		\$350.00
	CAPITAL OUTLAY		\$3,572.99
	TOTAL		\$3,922.99

Fund:	165 GIFT #2		
	SUPPLIES		\$2,199.17
	OTHER SERVICES AND CHARGES		\$3,039.81
	TOTAL		\$5,238.98

Fund:	180 COMMUNITY FOUNDATION		
	SUPPLIES		\$335.86
	OTHER SERVICES AND CHARGES		\$303.88
	CAPITAL OUTLAY		\$449.25
	TOTAL		\$1,088.99

Fund:	190 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$217,000.00
	TRANSFER OF FUNDS		\$8,554.00
	TOTAL		\$225,554.00

Fund:	195 DEBT SERVICE - OTHER		
	OTHER SERVICES AND CHARGES		\$69,226.26
	TRANSFER OF FUNDS		\$2,510.00
	TOTAL		\$71,736.26

Fund:	175 CONSTRUCTION		
	OTHER SERVICES AND CHARGES		\$150,275.61

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

ID: 55-5-160 PAGE: 2
COUNTY: MORGAN COUNTY
UNIT NAME: MORGAN COUNTY PUBLIC LIBRARY

TOTAL		\$150,275.61
<hr/>		
Fund: 170 CAPITAL IMPROVEMENTS		
	OTHER SERVICES AND CHARGES	\$314,064.89
	CAPITAL OUTLAY	\$0.00
	TRANSFER OF FUNDS	\$33,933.20
TOTAL		\$347,998.09
<hr/>		
Fund: 176 CONSTRUCTION #2		
	OTHER SERVICES AND CHARGES	\$5,904.76
TOTAL		\$5,904.76
<hr/>		
Fund: 172 CONSTRUCTION #3		
	OTHER SERVICES AND CHARGES	\$0.00
	TRANSFER OF FUNDS	\$21,566.20
TOTAL		\$21,566.20
<hr/>		
Fund: 200 PAYROLL		
	PERSONAL SERVICES	\$150,709.03
TOTAL		\$150,709.03
<hr/>		
Fund: 155 PLAC CARD		
	OTHER SERVICES AND CHARGES	\$570.00
TOTAL		\$570.00
<hr/>		
TOTAL DISBURSEMENTS:		\$2,392,722.95

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>
		CHECKING ACCOUNT-HARRIS	4380029285				\$80,325.19
		SAVINGS ACCOUNT-HARRIS	4380603305				\$1,017,042.35
		SAVINGS ACCOUNT-HOME BANK	130028989				\$742,135.90
		PETTY CASH	110-000				\$185.00
		CASH CHANGE	120-000				\$182.65

Total CASH: **\$1,839,871.09**

Total Cash and Investments: **\$1,839,871.09**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MORGAN COUNTY PUBLIC LIBRARY
COUNTY: MORGAN COUNTY

ID: 55-5-160

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: MORGAN COUNTY PUBLIC LIBRARY

ID: 55-5-160

COUNTY: MORGAN 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>
------------------------	----------------------	---------------	---------------------	-------------------	-----------------	----------------------

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MORGAN COUNTY PUBLIC LIBRARY

ID: 55-5-160

COUNTY: MORGAN 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>
-------------------------	---------------------	---------------------	---------------------	-------------------	-----------------	----------------------

(LAR-1) ANNUAL FINANCIAL REPORT
PART 9 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2009

COUNTY: MORGAN COUNTY
UNIT NAME: MORGAN COUNTY PUBLIC LIBRARY

ID: 55-5-160
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: MORGAN COUNTY PUBLIC LIBRARY

ID: 55-5-160

COUNTY: MORGAN 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>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------