

FEDERAL IDENTIFICATION NUMBER:
35-6001734

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

UNIT NAME:
KENTLAND PUBLIC LIBRARY

COUNTY:
NEWTON COUNTY

ID: 56-5-164
(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

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- 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: TREASURER
PRINTED NAME OF OFFICIAL: THOMAS ZABEL DATE SIGNED: _____
ADDRESS: 201 E GRAHAM ST CITY: KENTLAND
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): _____ EMAIL ADDRESS: ZABEL@FFNI.COM
ZIP: 47951-0000

*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: KENTLAND PUBLIC LIBRARY

ID: 56-5-164

CASH UNITS ONLY

COUNTY: NEWTON 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	\$114,927.47	\$187,827.20	\$178,530.73	\$124,223.94	\$0.00	\$124,223.94
300 LIRF	\$48,819.41	\$10,000.00	\$0.00	\$58,819.41	\$0.00	\$58,819.41
Total by Fund Type:	\$163,746.88	\$197,827.20	\$178,530.73	\$183,043.35	\$0.00	\$183,043.35
FUND TYPE: SPECIAL REVENUE						
400 GIFT	\$14,270.04	\$808.00	\$1,556.92	\$13,521.12	\$0.00	\$13,521.12
600 GIFT #2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
500 LEVY EXCESS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$14,270.04	\$808.00	\$1,556.92	\$13,521.12	\$0.00	\$13,521.12

Subtotal All Funds:	\$178,016.92	\$198,635.20	\$180,087.65	\$196,564.47	\$0.00	\$196,564.47
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Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$10,000.00		
Transfers Out			\$10,000.00
Net Receipts and Disbursements	\$188,635.20	\$170,087.65	

**CASH AND INVESTMENTS ON PART 4 ARE
324398.24! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

	<u>Title</u>	<u>Amount</u>
Fund: <u>100 GENERAL</u>		
1001004	GENERAL PROPERTY TAXES	\$135,835.80
	Total for: TAXES	\$135,835.80
1001009	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$9,520.34
10010060	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$28,071.00
10010050	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$4,265.02
	Total for: INTERGOVERNMENTAL	\$41,856.36
1001007	STATE REIMBURSEMENTS FOR SERVICES	\$2,700.00
1001010	COUNTY REIMBURSEMENT FOR SERVICES	\$493.74
	Total for: CHARGES FOR SERVICES	\$3,193.74
1001001	FINES AND FEES-OTHER	\$1,802.90
	Total for: FINES, FORFEITURES, AND FEES	\$1,802.90
1001002	INTEREST EARNED	\$4,658.85
1001003	INTEREST EARNED	\$398.31
1004105	MISCELLANEOUS REVENUE-OTHER	\$11.24
	Total for: MISCELLANEOUS	\$5,068.40
10010110	SALE OF CAPITAL ASSETS	\$70.00
	Total for: OTHER FINANCING SOURCES	\$70.00
TOTAL RECEIPTS FOR 100 GENERAL		\$187,827.20
Fund: <u>300 LIRF</u>		
3001001	TRANSFER FROM LIBRARY OPERATING FUND	\$10,000.00
	Total for: OTHER FINANCING SOURCES	\$10,000.00
TOTAL RECEIPTS FOR 300 LIRF		\$10,000.00
Fund: <u>400 GIFT</u>		
4001002	CONTRIBUTIONS AND DONATIONS	\$808.00
	Total for: MISCELLANEOUS	\$808.00
TOTAL RECEIPTS FOR 400 GIFT		\$808.00
Fund: <u>700 RAINY DAY</u>		
7000061	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$1,886.00
	Total for: INTERGOVERNMENTAL	\$1,886.00
TOTAL RECEIPTS FOR 700 RAINY DAY		\$1,886.00
Fund: <u>900 BOND AND INTEREST REDEMPTION</u>		
9001004	GENERAL PROPERTY TAXES	\$77,930.65
	Total for: TAXES	\$77,930.65
9001009	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$5,461.94

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

ID: 56-5-164 PAGE: 2
UNIT NAME: KENTLAND PUBLIC LIBRARY
COUNTY: NEWTON COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>900 BOND AND INTEREST REDEMPTION</u>	
9001010	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$283.26
	Total for: INTERGOVERNMENTAL	\$5,745.20
	TOTAL RECEIPTS FOR 900 BOND AND INTEREST REDEMPTION	\$83,675.85
Fund:	<u>800 CONSTRUCTION</u>	
8004101	CONTRIBUTIONS AND DONATIONS	\$22,000.00
	Total for: MISCELLANEOUS	\$22,000.00
	TOTAL RECEIPTS FOR 800 CONSTRUCTION	\$22,000.00
Fund:	<u>850 CONSTRUCTION #2</u>	
8500005	CONTRIBUTIONS AND DONATIONS	\$48,165.00
	Total for: MISCELLANEOUS	\$48,165.00
	TOTAL RECEIPTS FOR 850 CONSTRUCTION #2	\$48,165.00
	Total Receipts:	\$354,362.05

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

ID: 56-5-164 PAGE: 1
COUNTY: NEWTON COUNTY
UNIT NAME: KENTLAND PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$96,135.04
	SUPPLIES		\$2,919.47
	OTHER SERVICES AND CHARGES		\$37,325.53
	CAPITAL OUTLAY		\$32,150.69
	TRANSFER OF FUNDS		\$10,000.00
	TOTAL		\$178,530.73

Fund:	400 GIFT		
	SUPPLIES		\$1,556.92
	TOTAL		\$1,556.92

Fund:	900 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$41,123.75
	TOTAL		\$41,123.75

Fund:	800 CONSTRUCTION		
	CAPITAL OUTLAY		\$546,055.72
	TOTAL		\$546,055.72

Fund:	850 CONSTRUCTION #2		
	CAPITAL OUTLAY		\$111,813.08
	TOTAL		\$111,813.08

TOTAL DISBURSEMENTS:			\$879,080.20
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KENTLAND PUBLIC LIBRARY

ID: 56-5-164

COUNTY: NEWTON COUNTY

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

PAGE: 1

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>
		KENTLAND BANK CHECKING	950157				\$102,364.52
		KENTLAND BANK ULTIMATE	040347				\$222,033.72

Total CASH: **\$324,398.24**

Total Cash and Investments: **\$324,398.24**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KENTLAND PUBLIC LIBRARY
COUNTY: NEWTON COUNTY

ID: 56-5-164

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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: KENTLAND PUBLIC LIBRARY

ID: 56-5-164

COUNTY: NEWTON 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: KENTLAND PUBLIC LIBRARY

ID: 56-5-164

COUNTY: NEWTON 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: NEWTON COUNTY
UNIT NAME: KENTLAND PUBLIC LIBRARY

ID: 56-5-164
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: KENTLAND PUBLIC LIBRARY

ID: 56-5-164

COUNTY: NEWTON 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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