

FEDERAL IDENTIFICATION NUMBER:
35-6003039

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

UNIT NAME:
TIPTON COUNTY PUBLIC LIBRARY

COUNTY:
TIPTON COUNTY

ID: 80-5-222
(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 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: ANITA GUNNING

ADDRESS: 127 E. MADISON STREET

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

TITLE: TECHNICAL SERVICES MANAGE

DATE SIGNED: _____

CITY: TIPTON

EMAIL ADDRESS: AGUNNING@TIPTONPL.LIB.IN.US

ZIP: 46072-0000

*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						
100 OPERATING	\$496,804.16	\$2,819,715.00	\$2,797,050.65	\$519,468.51	\$75,000.00	\$594,468.51
170 PETTY CASH	\$125.00	\$0.00	\$0.00	\$125.00	\$0.00	\$125.00
Total by Fund Type:	\$496,929.16	\$2,819,715.00	\$2,797,050.65	\$519,593.51	\$75,000.00	\$594,593.51
FUND TYPE: SPECIAL REVENUE						
114 ART FUND	\$1,274.72	\$480.00	\$500.00	\$1,254.72	\$0.00	\$1,254.72
156 BUILDING FUND	\$9,429.96	\$3,167.00	\$255.75	\$12,341.21	\$0.00	\$12,341.21
110 GIFT FUND	\$3,601.24	\$2,338.84	\$1,866.93	\$4,073.15	\$0.00	\$4,073.15
115 LANDSCAPING FUND	\$0.00	\$549.04	\$549.04	\$0.00	\$0.00	\$0.00
130 LEVY EXCESS	\$1,505.00	\$0.00	\$0.00	\$1,505.00	\$0.00	\$1,505.00
120 LIBRARY IMPROVE _RESERVE FUND	\$85,962.95	\$82,515.84	\$0.00	\$168,478.79	\$60,000.00	\$228,478.79
140 PLAC FUND	\$120.00	\$570.00	\$600.00	\$90.00	\$0.00	\$90.00
113 PROGRAM FUND	\$3,893.67	\$4,425.00	\$5,773.35	\$2,545.32	\$0.00	\$2,545.32
197 RAINY DAY	\$13,469.39	\$5,636.46	\$0.00	\$19,105.85	\$0.00	\$19,105.85
150 SHIRK FUND	\$417.08	\$159.86	\$0.00	\$576.94	\$5,000.00	\$5,576.94
148 SKENE FUND	\$1,536.54	\$31,020.57	\$22,592.00	\$9,965.11	\$0.00	\$9,965.11
196 STATE TECHNOLOGY FUND GRANT	\$8,435.70	\$12,000.00	\$10,200.00	\$10,235.70	\$0.00	\$10,235.70
111 SUMMER READING FUND	\$2,922.29	\$2,926.71	\$4,904.76	\$944.24	\$0.00	\$944.24
Total by Fund Type:	\$132,568.54	\$145,789.32	\$47,241.83	\$231,116.03	\$65,000.00	\$296,116.03
FUND TYPE: CAPITAL PROJECTS						
165 CAPITAL PROJECTS FUND	\$163,455.90	\$239,700.93	\$95,436.32	\$307,720.51	\$50,000.00	\$357,720.51
Total by Fund Type:	\$163,455.90	\$239,700.93	\$95,436.32	\$307,720.51	\$50,000.00	\$357,720.51

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TIPTON COUNTY PUBLIC LIBRARY

ID: 80-5-222

CASH UNITS ONLY

COUNTY: TIPTON COUNTY

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

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2009</u>	2009 <u>Receipts</u>	2009 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2009</u>	Investments <u>at 12/31/2009</u>	Total Cash and Investments <u>at 12/31/2009</u>
Section I						
Subtotal All Funds:	\$792,953.60	\$3,205,205.25	\$2,939,728.80	\$1,058,430.05	\$190,000.00	\$1,248,430.05
Section II						
Less:						
Investment Sales		\$715,000.00				
Investment Purchases			\$560,000.00			
Transfers In		\$1,202,752.69				
Transfers Out			\$1,227,552.69			
Net Receipts and Disbursements		\$1,287,452.56	\$1,152,176.11			

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

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

ID: 80-5-222 PAGE: 1

UNIT NAME: TIPTON COUNTY PUBLIC LIBRARY
 COUNTY: TIPTON COUNTY

	<u>Title</u>	<u>Amount</u>
Fund: <u>100 OPERATING</u>		
100003110	GENERAL PROPERTY TAXES	\$714,218.12
	Total for: TAXES	\$714,218.12
100003121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$2,784.00
100003122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$73,519.05
100003125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$5,833.65
100103123	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$238,196.00
100003124	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$32,475.28
	Total for: INTERGOVERNMENTAL	\$352,807.98
100003410	FINES AND FEES-OTHER	\$30,779.80
	Total for: FINES, FORFEITURES, AND FEES	\$30,779.80
100003614	INTEREST EARNED	\$546.29
100003990	MISCELLANEOUS REVENUE-OTHER	\$4,491.93
100003616	MISCELLANEOUS REVENUE-OTHER	\$2,437.81
	Total for: MISCELLANEOUS	\$7,476.03
100003921	TRANSFER FROM LIBRARY OPERATING FUND	\$1,202,752.69
100300361	INSURANCE REIMBURSEMENTS	\$497.00
100400440	INSURANCE REIMBURSEMENTS	\$1,123.51
100003951	SALE OF INVESTMENTS	\$510,000.00
100200213	REIMBURSEMENTS-OTHER	\$27.00
100300324	REIMBURSEMENTS-OTHER	\$24.00
100400450	REIMBURSEMENTS-OTHER	\$8.87
	Total for: OTHER FINANCING SOURCES	\$1,714,433.07
TOTAL RECEIPTS FOR 100 OPERATING		\$2,819,715.00
Fund: <u>197 RAINY DAY</u>		
197003641	MISCELLANEOUS REVENUE-OTHER	\$5,636.46
	Total for: MISCELLANEOUS	\$5,636.46
TOTAL RECEIPTS FOR 197 RAINY DAY		\$5,636.46
Fund: <u>114 ART FUND</u>		
114003641	CONTRIBUTIONS AND DONATIONS	\$480.00
	Total for: MISCELLANEOUS	\$480.00
TOTAL RECEIPTS FOR 114 ART FUND		\$480.00
Fund: <u>110 GIFT FUND</u>		
110003641	CONTRIBUTIONS AND DONATIONS	\$2,338.84
	Total for: MISCELLANEOUS	\$2,338.84
TOTAL RECEIPTS FOR 110 GIFT FUND		\$2,338.84

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

ID: 80-5-222 PAGE: 2

UNIT NAME: TIPTON COUNTY PUBLIC LIBRARY
 COUNTY: TIPTON COUNTY

	<u>Title</u>	<u>Amount</u>
Fund: <u>111 SUMMER READING FUND</u>		
111003641	CONTRIBUTIONS AND DONATIONS	\$2,926.71
	Total for: MISCELLANEOUS	\$2,926.71
TOTAL RECEIPTS FOR 111 SUMMER READING FUND		\$2,926.71
Fund: <u>113 PROGRAM FUND</u>		
113003641	CONTRIBUTIONS AND DONATIONS	\$4,425.00
	Total for: MISCELLANEOUS	\$4,425.00
TOTAL RECEIPTS FOR 113 PROGRAM FUND		\$4,425.00
Fund: <u>115 LANDSCAPING FUND</u>		
115003641	CONTRIBUTIONS AND DONATIONS	\$549.04
	Total for: MISCELLANEOUS	\$549.04
TOTAL RECEIPTS FOR 115 LANDSCAPING FUND		\$549.04
Fund: <u>120 LIBRARY IMPROVE RESERVE FUND</u>		
120003611	INTEREST EARNED	\$2,515.84
120003612	MISCELLANEOUS REVENUE-OTHER	\$80,000.00
	Total for: MISCELLANEOUS	\$82,515.84
TOTAL RECEIPTS FOR 120 LIBRARY IMPROVE _RESERVE FUND		\$82,515.84
Fund: <u>140 PLAC FUND</u>		
14003410	PLAC CARD SALES	\$570.00
	Total for: OTHER FINANCING SOURCES	\$570.00
TOTAL RECEIPTS FOR 140 PLAC FUND		\$570.00
Fund: <u>148 SKENE FUND</u>		
148003641	INTEREST EARNED	\$1,020.57
	Total for: MISCELLANEOUS	\$1,020.57
148003641	SALE OF INVESTMENTS	\$30,000.00
	Total for: OTHER FINANCING SOURCES	\$30,000.00
TOTAL RECEIPTS FOR 148 SKENE FUND		\$31,020.57
Fund: <u>150 SHIRK FUND</u>		
150003612	INTEREST EARNED	\$159.86
	Total for: MISCELLANEOUS	\$159.86
TOTAL RECEIPTS FOR 150 SHIRK FUND		\$159.86
Fund: <u>156 BUILDING FUND</u>		

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

ID: 80-5-222 PAGE: 3

UNIT NAME: TIPTON COUNTY PUBLIC LIBRARY

COUNTY: TIPTON COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>156 BUILDING FUND</u>	
156003641	CONTRIBUTIONS AND DONATIONS	\$3,167.00
	Total for: MISCELLANEOUS	\$3,167.00
	TOTAL RECEIPTS FOR 156 BUILDING FUND	\$3,167.00
Fund:	<u>196 STATE TECHNOLOGY FUND GRANT</u>	
196003641	STATE GRANTS-OTHER	\$12,000.00
	Total for: INTERGOVERNMENTAL	\$12,000.00
	TOTAL RECEIPTS FOR 196 STATE TECHNOLOGY FUND GRANT	\$12,000.00
Fund:	<u>165 CAPITAL PROJECTS FUND</u>	
165003110	GENERAL PROPERTY TAXES	\$52,932.67
	Total for: TAXES	\$52,932.67
165003121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$206.00
165003122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$5,448.70
165003125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$432.35
	Total for: INTERGOVERNMENTAL	\$6,087.05
165003112	INTEREST EARNED	\$5,681.21
	Total for: MISCELLANEOUS	\$5,681.21
165003111	SALE OF INVESTMENTS	\$175,000.00
	Total for: OTHER FINANCING SOURCES	\$175,000.00
	TOTAL RECEIPTS FOR 165 CAPITAL PROJECTS FUND	\$239,700.93
	Total Receipts:	\$3,205,205.25

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

ID: 80-5-222 PAGE: 1
COUNTY: TIPTON COUNTY
UNIT NAME: TIPTON COUNTY PUBLIC LIBRARY

Fund:	100 OPERATING		
	PERSONAL SERVICES		\$682,397.10
	SUPPLIES		\$28,878.71
	OTHER SERVICES AND CHARGES		\$191,113.74
	CAPITAL OUTLAY		\$157,108.41
	TRANSFER OF FUNDS		\$1,227,552.69
	PURCHASE OF INVESTMENTS		\$510,000.00
	TOTAL		\$2,797,050.65

Fund:	114 ART FUND		
	CAPITAL OUTLAY		\$500.00
	TOTAL		\$500.00

Fund:	110 GIFT FUND		
	SUPPLIES		\$1,866.93
	TOTAL		\$1,866.93

Fund:	111 SUMMER READING FUND		
	SUPPLIES		\$4,904.76
	TOTAL		\$4,904.76

Fund:	113 PROGRAM FUND		
	SUPPLIES		\$1,669.35
	OTHER SERVICES AND CHARGES		\$4,104.00
	TOTAL		\$5,773.35

Fund:	115 LANDSCAPING FUND		
	OTHER SERVICES AND CHARGES		\$549.04
	TOTAL		\$549.04

Fund:	140 PLAC FUND		
	OTHER DISBURSEMENTS		\$600.00
	TOTAL		\$600.00

Fund:	148 SKENE FUND		
	CAPITAL OUTLAY		\$22,592.00
	TOTAL		\$22,592.00

Fund:	156 BUILDING FUND		
	SUPPLIES		\$255.75
	TOTAL		\$255.75

Fund:	196 STATE TECHNOLOGY FUND GRANT		
	OTHER SERVICES AND CHARGES		\$10,200.00
	TOTAL		\$10,200.00

Fund:	165 CAPITAL PROJECTS FUND		
	OTHER SERVICES AND CHARGES		\$42,120.44

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

ID: 80-5-222 PAGE: 2

COUNTY: TIPTON COUNTY
UNIT NAME: TIPTON COUNTY PUBLIC LIBRARY

	CAPITAL OUTLAY	\$3,315.88
	PURCHASE OF INVESTMENTS	\$50,000.00
TOTAL		\$95,436.32
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TOTAL DISBURSEMENTS:		\$2,939,728.80

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	438503XXX	\$0.00			\$125.00
		CHECKING	30004XXX	\$0.00			\$969.46
		SWEEP ACCOUNT	438503XXX	\$0.00			\$888,856.80
		LIRF SSAVINGS	4110XXX	\$0.00			\$168,478.79

Total CASH: **\$1,058,430.05**

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>
10/27/2009	100 OPERATING	CERTIFICATE OF DEPOSIT	70032	\$0.00	01/26/2010	1.05	\$75,000.00

Total by Fund: **\$75,000.00**

12/22/2009	120 LIBRARY IMPROVE_ RESERVE FUND	CERTIFICATE OF DEPOSIT	70505	\$0.00	03/23/2010	1.05	\$60,000.00
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Total by Fund: **\$60,000.00**

02/27/2009	150 SHIRK FUND	CERTIFICATE OF DEPOSIT	19163740	\$0.00	08/27/2010	2.48	\$5,000.00
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Total by Fund: **\$5,000.00**

10/19/2009	165 CAPITAL PROJECTS FUND	CERTIFICATE OF DEPOSIT	69939	\$0.00	01/19/2010	1.05	\$50,000.00
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TIPTON COUNTY PUBLIC LIBRARY

ID: 80-5-222

COUNTY: TIPTON COUNTY

PAGE: 2

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

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>
Total by Fund:							\$50,000.00
Total INVESTMENTS:							\$190,000.00
Total Cash and Investments:							\$1,248,430.05

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TIPTON COUNTY PUBLIC LIBRARY
COUNTY: TIPTON COUNTY

ID: 80-5-222

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: TIPTON COUNTY PUBLIC LIBRARY

ID: 80-5-222

COUNTY: TIPTON 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: TIPTON COUNTY PUBLIC LIBRARY

ID: 80-5-222

COUNTY: TIPTON 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: TIPTON COUNTY
UNIT NAME: TIPTON COUNTY PUBLIC LIBRARY

ID: 80-5-222
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: TIPTON COUNTY PUBLIC LIBRARY

ID: 80-5-222

COUNTY: TIPTON 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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