

FEDERAL IDENTIFICATION NUMBER:
35-6001784

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

UNIT NAME:
UNION COUNTY PUBLIC LIBRARY

COUNTY:
UNION COUNTY

ID: 81-5-223
(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: DIRECTOR

PRINTED NAME OF OFFICIAL: KAREN KAHL

DATE SIGNED: _____

ADDRESS: 2 E. SEMINARY ST.

CITY: LIBERTY

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

EMAIL ADDRESS: KARENKAHL@HOTMAIL.COM

(765) 458-5355

ZIP: 47353-1320

*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: UNION COUNTY PUBLIC LIBRARY

ID: 81-5-223

CASH UNITS ONLY

COUNTY: UNION 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>
Section I						
Total by Fund Type:	\$3,686.28	\$46,165.06	\$46,331.99	\$3,519.35	\$0.00	\$3,519.35
Subtotal All Funds:	\$188,392.71	\$695,451.21	\$683,987.82	\$199,856.10	\$5,700.00	\$205,556.10
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases				\$5,700.00		
Transfers In		\$70,000.00				
Transfers Out				\$70,000.00		
Net Receipts and Disbursements		\$625,451.21	\$608,287.82			

**CASH AND INVESTMENTS ON PART 4 ARE
5700.00! MUST EQUAL ENDING CASH AND
INVESTMENTS ON THIS PAGE! PLEASE
CORRECT.**

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

ID: 81-5-223 PAGE: 1

UNIT NAME: UNION COUNTY PUBLIC LIBRARY
 COUNTY: UNION COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$251,345.75
Total for: TAXES	\$251,345.75
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$962.50
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$17,129.27
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$791.00
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$106,739.04
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$12,356.04
Total for: INTERGOVERNMENTAL	\$137,977.85
COPY MACHINE CHARGES	\$2,724.80
Total for: CHARGES FOR SERVICES	\$2,724.80
FINES AND FEES-OTHER	\$4,743.43
Total for: FINES, FORFEITURES, AND FEES	\$4,743.43
INTEREST EARNED	\$124.38
Total for: MISCELLANEOUS	\$124.38
TRANSFER OF FUNDS-OTHER	\$70,000.00
REFUNDS-OTHER	\$129.35
Total for: OTHER FINANCING SOURCES	\$70,129.35
TOTAL RECEIPTS FOR GENERAL	\$467,045.56
Fund: <u>GIFT</u>	
CONTRIBUTIONS AND DONATIONS	\$4,218.68
Total for: MISCELLANEOUS	\$4,218.68
TOTAL RECEIPTS FOR GIFT	\$4,218.68
Fund: <u>RAINY DAY</u>	
REFUNDS-OTHER	\$4,152.91
Total for: OTHER FINANCING SOURCES	\$4,152.91
TOTAL RECEIPTS FOR RAINY DAY	\$4,152.91
Fund: <u>MEMORIAL</u>	
CONTRIBUTIONS AND DONATIONS	\$0.00
Total for: MISCELLANEOUS	\$0.00
TOTAL RECEIPTS FOR MEMORIAL	\$0.00
Fund: <u>TACKY</u>	
CONTRIBUTIONS AND DONATIONS	\$409.66
Total for: MISCELLANEOUS	\$409.66
TOTAL RECEIPTS FOR TACKY	\$409.66

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

ID: 81-5-223 PAGE: 2

UNIT NAME: UNION COUNTY PUBLIC LIBRARY
COUNTY: UNION COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>PARKING LOT</u>	
CONTRIBUTIONS AND DONATIONS	\$13,077.60
Total for: MISCELLANEOUS	\$13,077.60
TOTAL RECEIPTS FOR PARKING LOT	\$13,077.60
Fund: <u>PORTRAIT OF LIBERTY O8</u>	
STATE GRANTS-OTHER	\$296.19
Total for: INTERGOVERNMENTAL	\$296.19
TOTAL RECEIPTS FOR PORTRAIT OF LIBERTY O8	\$296.19
Fund: <u>SUMMER READING PROGRAM</u>	
CONTRIBUTIONS AND DONATIONS	\$1,800.00
Total for: MISCELLANEOUS	\$1,800.00
TOTAL RECEIPTS FOR SUMMER READING PROGRAM	\$1,800.00
Fund: <u>TEEN SUMMER READING PROGRAM</u>	
CONTRIBUTIONS AND DONATIONS	\$1,120.60
Total for: MISCELLANEOUS	\$1,120.60
TOTAL RECEIPTS FOR TEEN SUMMER READING PROGRAM	\$1,120.60
Fund: <u>ADULT SUMMER READING PROGRAM</u>	
CONTRIBUTIONS AND DONATIONS	\$400.00
Total for: MISCELLANEOUS	\$400.00
TOTAL RECEIPTS FOR ADULT SUMMER READING PROGRAM	\$400.00
Fund: <u>SILENT AUCTION</u>	
CONTRIBUTIONS AND DONATIONS	\$744.51
Total for: MISCELLANEOUS	\$744.51
TOTAL RECEIPTS FOR SILENT AUCTION	\$744.51
Fund: <u>A4AA</u>	
STATE GRANTS-CULTURE AND RECREATION	\$1,503.32
Total for: INTERGOVERNMENTAL	\$1,503.32
TOTAL RECEIPTS FOR A4AA	\$1,503.32
Fund: <u>HIGHWAY FUND</u>	
REPAIR OF DAMAGES	\$9,575.00
Total for: MISCELLANEOUS	\$9,575.00
TOTAL RECEIPTS FOR HIGHWAY FUND	\$9,575.00

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

ID: 81-5-223 PAGE: 3

UNIT NAME: UNION COUNTY PUBLIC LIBRARY

COUNTY: UNION COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>WINDOW FUND</u>	
CONTRIBUTIONS AND DONATIONS	\$4,521.47
Total for: MISCELLANEOUS	\$4,521.47
TOTAL RECEIPTS FOR WINDOW FUND	\$4,521.47
Fund: <u>BOND AND INTEREST REDEMPTION</u>	
GENERAL PROPERTY TAXES	\$130,720.53
Total for: TAXES	\$130,720.53
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$502.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$8,927.12
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$271.00
Total for: INTERGOVERNMENTAL	\$9,700.12
TOTAL RECEIPTS FOR BOND AND INTEREST REDEMPTION	\$140,420.65
Fund: <u>PAYROLL</u>	
OTHER TAXES	\$46,165.06
Total for: TAXES	\$46,165.06
TOTAL RECEIPTS FOR PAYROLL	\$46,165.06
Fund: <u>PLAC CARD</u>	
PLAC CARD SALES	\$0.00
Total for: OTHER FINANCING SOURCES	\$0.00
TOTAL RECEIPTS FOR PLAC CARD	\$0.00
Total Receipts:	\$695,451.21

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

ID: 81-5-223 PAGE: 1
 COUNTY: UNION COUNTY
 UNIT NAME: UNION COUNTY PUBLIC LIBRARY

Fund:	GENERAL		
		PERSONAL SERVICES	\$260,536.04
		SUPPLIES	\$11,527.07
		OTHER SERVICES AND CHARGES	\$85,221.17
		CAPITAL OUTLAY	\$34,473.26
		TRANSFER OF FUNDS	\$70,000.00
	TOTAL		\$461,757.54
Fund:	GIFT		
		SUPPLIES	\$2,103.31
		OTHER SERVICES AND CHARGES	\$772.92
		CAPITAL OUTLAY	\$1,563.02
	TOTAL		\$4,439.25
Fund:	MEMORIAL		
		CAPITAL OUTLAY	\$4,311.81
	TOTAL		\$4,311.81
Fund:	TACKY		
		SUPPLIES	\$445.62
	TOTAL		\$445.62
Fund:	PARKING LOT		
		OTHER SERVICES AND CHARGES	\$2,235.00
		CAPITAL OUTLAY	\$6,460.00
		PURCHASE OF INVESTMENTS	\$5,700.00
	TOTAL		\$14,395.00
Fund:	PORTRAIT OF LIBERTY O8		
		SUPPLIES	\$641.36
	TOTAL		\$641.36
Fund:	SUMMER READING PROGRAM		
		PERSONAL SERVICES	\$125.89
		SUPPLIES	\$1,674.11
	TOTAL		\$1,800.00
Fund:	TEEN SUMMER READING PROGRAM		
		PERSONAL SERVICES	\$500.00
		SUPPLIES	\$620.60
	TOTAL		\$1,120.60
Fund:	ADULT SUMMER READING PROGRAM		
		SUPPLIES	\$400.00
	TOTAL		\$400.00
Fund:	SILENT AUCTION		
		SUPPLIES	\$175.44

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

ID: 81-5-223 PAGE: 2
COUNTY: UNION COUNTY
UNIT NAME: UNION COUNTY PUBLIC LIBRARY

	OTHER SERVICES AND CHARGES	\$8.09
	CAPITAL OUTLAY	\$1,103.02
TOTAL		\$1,286.55
<hr/>		
Fund: A4AA		
	PERSONAL SERVICES	\$905.98
	SUPPLIES	\$1,352.12
TOTAL		\$2,258.10
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Fund: WINDOW FUND		
	CAPITAL OUTLAY	\$1,800.00
TOTAL		\$1,800.00
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Fund: BOND AND INTEREST REDEMPTION		
	CAPITAL OUTLAY	\$143,000.00
TOTAL		\$143,000.00
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Fund: PAYROLL		
	PERSONAL SERVICES	\$46,331.99
TOTAL		\$46,331.99
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TOTAL DISBURSEMENTS:		\$683,987.82

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: UNION COUNTY PUBLIC LIBRARY

ID: 81-5-223

COUNTY: UNION COUNTY

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

PAGE: 1

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>
03/10/2008	MEMORIAL	CERTIFICATE OF DEPOSIT	9537833	\$0.00	04/10/2009	3.79	\$0.00
04/18/2009	MEMORIAL	CERTIFICATE OF DEPOSIT	9553208	\$0.00	01/16/2010	2.25	\$5,700.00
Total by Fund:							\$5,700.00
Total INVESTMENTS:							\$5,700.00
Total Cash and Investments:							\$5,700.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: UNION COUNTY PUBLIC LIBRARY
COUNTY: UNION COUNTY

ID: 81-5-223

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: UNION COUNTY PUBLIC LIBRARY

ID: 81-5-223

COUNTY: UNION 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: UNION COUNTY PUBLIC LIBRARY

ID: 81-5-223

COUNTY: UNION 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: UNION COUNTY
UNIT NAME: UNION COUNTY PUBLIC LIBRARY

ID: 81-5-223
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: UNION COUNTY PUBLIC LIBRARY

ID: 81-5-223

COUNTY: UNION 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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