

FEDERAL IDENTIFICATION NUMBER:  
35-1300359

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

UNIT NAME:  
VIGO COUNTY PUBLIC LIBRARY

COUNTY:  
VIGO COUNTY

ID: 84-5-229  
(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
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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)
- 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: DENNIS CALLAHAN DATE SIGNED: \_\_\_\_\_  
ADDRESS: ONE LIBRARY SQUARE CITY: TERRE HAUTE  
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 232-1113 EMAIL ADDRESS: DCALLAHAN@VIGO.LIB.IN.US  
ZIP: 47807-0000

\*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: VIGO COUNTY PUBLIC LIBRARY

ID: 84-5-229

**CASH UNITS ONLY**

COUNTY: VIGO COUNTY

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

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<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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
1 GENERAL	\$975,061.89	\$5,688,692.49	\$5,058,022.62	\$1,605,731.76	\$0.00	\$1,605,731.76
<b>Total by Fund Type:</b>	<b>\$975,061.89</b>	<b>\$5,688,692.49</b>	<b>\$5,058,022.62</b>	<b>\$1,605,731.76</b>	<b>\$0.00</b>	<b>\$1,605,731.76</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
CLEARING	\$68,354.42	\$9,349.87	\$0.00	\$77,704.29	\$0.00	\$77,704.29
2 GIFT	\$87,868.61	\$62,978.70	\$92,021.33	\$58,825.98	\$0.00	\$58,825.98
9 GRANT, MISC	\$18,421.30	\$198,659.02	\$184,883.41	\$32,196.91	\$0.00	\$32,196.91
11 RAINY DAY	\$911,001.47	\$98,359.51	\$0.00	\$1,009,360.98	\$0.00	\$1,009,360.98
<b>Total by Fund Type:</b>	<b>\$1,085,645.80</b>	<b>\$369,347.10</b>	<b>\$276,904.74</b>	<b>\$1,178,088.16</b>	<b>\$0.00</b>	<b>\$1,178,088.16</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
4 LIBRARY IMPROVEMENT RESERVE	\$327,163.91	\$9,994.94	\$57,964.50	\$279,194.35	\$0.00	\$279,194.35
<b>Total by Fund Type:</b>	<b>\$327,163.91</b>	<b>\$9,994.94</b>	<b>\$57,964.50</b>	<b>\$279,194.35</b>	<b>\$0.00</b>	<b>\$279,194.35</b>
<b>FUND TYPE: AGENCY</b>						
3 PLAC CARD	\$0.00	\$30.00	\$30.00	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$30.00</b>	<b>\$30.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Subtotal All Funds:</b>	<b>\$2,387,871.60</b>	<b>\$6,068,064.53</b>	<b>\$5,392,921.86</b>	<b>\$3,063,014.27</b>	<b>\$0.00</b>	<b>\$3,063,014.27</b>

**Section II**

Less:

Investment Sales	\$0.00					
Investment Purchases			\$0.00			
Transfers In		\$10,000.00				
Transfers Out			\$10,000.00			
<b>Net Receipts and Disbursements</b>		<b>\$6,058,064.53</b>	<b>\$5,382,921.86</b>			

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

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UNIT NAME: VIGO COUNTY PUBLIC LIBRARY

COUNTY: VIGO COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>1 GENERAL</u>	
3100	GENERAL PROPERTY TAXES	\$4,442,340.71
	<b>Total for: TAXES</b>	<b>\$4,442,340.71</b>
3120	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$50,067.00
3144	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$368,546.61
3145	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$29,694.00
3146	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$566,673.00
3147	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$165,144.97
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$1,180,125.58</b>
3810	FINES AND FEES-OTHER	\$15,533.63
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$15,533.63</b>
3610	INTEREST EARNED	\$11,537.96
3710	MISCELLANEOUS REVENUE-OTHER	\$15,035.27
3810	MISCELLANEOUS REVENUE-OTHER	\$24,114.28
	<b>Total for: MISCELLANEOUS</b>	<b>\$50,687.51</b>
3810	TRANSFER OF FUNDS-OTHER	\$5.06
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$5.06</b>
	<b>TOTAL RECEIPTS FOR 1 GENERAL</b>	<b>\$5,688,692.49</b>
Fund:	<u>2 GIFT</u>	
3670	CONTRIBUTIONS AND DONATIONS	\$62,978.70
	<b>Total for: MISCELLANEOUS</b>	<b>\$62,978.70</b>
	<b>TOTAL RECEIPTS FOR 2 GIFT</b>	<b>\$62,978.70</b>
Fund:	<u>9 GRANT, MISC</u>	
3710	COPY MACHINE CHARGES	\$18,351.98
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$18,351.98</b>
3810	MISCELLANEOUS REVENUE-OTHER	\$180,307.04
	<b>Total for: MISCELLANEOUS</b>	<b>\$180,307.04</b>
	<b>TOTAL RECEIPTS FOR 9 GRANT, MISC</b>	<b>\$198,659.02</b>
Fund:	<u>11 RAINY DAY</u>	
3146	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$98,359.51
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$98,359.51</b>
	<b>TOTAL RECEIPTS FOR 11 RAINY DAY</b>	<b>\$98,359.51</b>
Fund:	<u>CLEARING</u>	
	ADJUSTMENT	\$9,349.87
	<b>Total for: MISCELLANEOUS</b>	<b>\$9,349.87</b>

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

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UNIT NAME: VIGO COUNTY PUBLIC LIBRARY  
COUNTY: VIGO COUNTY

	<u>Title</u>	<u>Amount</u>
	<b>TOTAL RECEIPTS FOR CLEARING</b>	<b>\$9,349.87</b>
	Fund: <u>4 LIBRARY IMPROVEMENT RESERVE</u>	
3810	TRANSFER FROM LIBRARY OPERATING FUND	\$10,000.00
3810	TRANSFER FROM LIBRARY OPERATING FUND	\$-5.06
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$9,994.94</b>
	<b>TOTAL RECEIPTS FOR 4 LIBRARY IMPROVEMENT RESERVE</b>	<b>\$9,994.94</b>
	Fund: <u>3 PLAC CARD</u>	
3810	PLAC CARD SALES	\$30.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$30.00</b>
	<b>TOTAL RECEIPTS FOR 3 PLAC CARD</b>	<b>\$30.00</b>
	<b>Total Receipts:</b>	<b>\$6,068,064.53</b>

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

ID: 84-5-229 PAGE: 1  
COUNTY: VIGO COUNTY  
UNIT NAME: VIGO COUNTY PUBLIC LIBRARY

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Fund: 1 GENERAL		
	PERSONAL SERVICES	\$3,531,771.71
	SUPPLIES	\$112,019.13
	OTHER SERVICES AND CHARGES	\$723,879.17
	CAPITAL OUTLAY	\$680,352.61
	TRANSFER OF FUNDS	\$10,000.00
	<b>TOTAL</b>	<b>\$5,058,022.62</b>

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Fund: 2 GIFT		
	SUPPLIES	\$39,123.01
	OTHER SERVICES AND CHARGES	\$16,789.02
	CAPITAL OUTLAY	\$36,109.30
	<b>TOTAL</b>	<b>\$92,021.33</b>

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Fund: 9 GRANT, MISC		
	PERSONAL SERVICES	\$70,184.60
	SUPPLIES	\$6,195.94
	OTHER SERVICES AND CHARGES	\$61,141.11
	CAPITAL OUTLAY	\$47,361.76
	<b>TOTAL</b>	<b>\$184,883.41</b>

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Fund: 4 LIBRARY IMPROVEMENT RESERVE		
	CAPITAL OUTLAY	\$57,964.50
	<b>TOTAL</b>	<b>\$57,964.50</b>

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Fund: 3 PLAC CARD		
	OTHER SERVICES AND CHARGES	\$30.00
	<b>TOTAL</b>	<b>\$30.00</b>

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<b>TOTAL DISBURSEMENTS:</b>		<b>\$5,392,921.86</b>
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CASH

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<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>
		1ST FIN. GENERAL CHECKING	XXX4715				\$584,180.97
		1ST FIN. TRUST INV.	XXX1838				\$2,139,678.28
		ONB GENERAL CHECKING	XXXXX5597				\$337,184.94
		1ST FIN. VISA ACCT	XXX0007				\$1,970.08

**Total CASH:** **\$3,063,014.27**

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**Total Cash and Investments:** **\$3,063,014.27**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: VIGO COUNTY PUBLIC LIBRARY  
COUNTY: VIGO COUNTY

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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:

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

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: VIGO COUNTY PUBLIC LIBRARY

ID: 84-5-229

COUNTY: VIGO COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2009

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<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: VIGO COUNTY PUBLIC LIBRARY

ID: 84-5-229

COUNTY: VIGO COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2009

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<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: VIGO COUNTY  
UNIT NAME: VIGO COUNTY PUBLIC LIBRARY

ID: 84-5-229  
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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: VIGO COUNTY PUBLIC LIBRARY

ID: 84-5-229

COUNTY: VIGO COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES  
FOR THE FISCAL YEAR ENDING 2009

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<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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