

FEDERAL IDENTIFICATION NUMBER:  
35-6003012

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

UNIT NAME:  
SWITZERLAND COUNTY PUBLIC LIBRARY

COUNTY:  
SWITZERLAND COUNTY

ID: 78-5-218  
(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 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)
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- 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: SHANNON PHIPPS DATE SIGNED: \_\_\_\_\_  
ADDRESS: P.O. BOX 133 CITY: VEVAY  
205 FERRY ST. EMAIL ADDRESS: SPHIPPS@SCPL.US  
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 427-3363 ZIP: 47043-0000

\*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: SWITZERLAND COUNTY PUBLIC LIBRARY ID: 78-5-218

**CASH UNITS ONLY**

COUNTY: SWITZERLAND 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</u> <u>Fund Balances</u> <u>01/01/2009</u>	<u>2009</u> <u>Receipts</u>	<u>2009</u> <u>Disbursements</u>	<u>Ending Cash</u> <u>Fund Balances</u> <u>12/31/2009</u>	<u>Investments</u> <u>at 12/31/2009</u>	<u>Total Cash and</u> <u>Investments</u> <u>at 12/31/2009</u>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
145 CASH CHANGE	\$-273.23	\$0.00	\$0.00	\$-273.23	\$0.00	\$-273.23
100 GENERAL	\$19,635.22	\$337,644.57	\$260,956.65	\$96,323.14	\$0.00	\$96,323.14
<b>Total by Fund Type:</b>	<b>\$19,361.99</b>	<b>\$337,644.57</b>	<b>\$260,956.65</b>	<b>\$96,049.91</b>	<b>\$0.00</b>	<b>\$96,049.91</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
140 BUILDING GIFT	\$10,342.37	\$0.00	\$0.00	\$10,342.37	\$0.00	\$10,342.37
120 CAREER AND EDUCATION	\$25,947.05	\$8,000.00	\$21,526.26	\$12,420.79	\$0.00	\$12,420.79
110 GIFT	\$1,202.52	\$1,919.25	\$973.13	\$2,148.64	\$0.00	\$2,148.64
200 GRANT, MISC	\$19,449.34	\$397.50	\$11,190.06	\$8,656.78	\$0.00	\$8,656.78
115 MEMORIAL	\$375.00	\$150.00	\$317.65	\$207.35	\$0.00	\$207.35
300 RAINY DAY	\$8,725.33	\$0.00	\$0.00	\$8,725.33	\$0.00	\$8,725.33
<b>Total by Fund Type:</b>	<b>\$66,041.61</b>	<b>\$10,466.75</b>	<b>\$34,007.10</b>	<b>\$42,501.26</b>	<b>\$0.00</b>	<b>\$42,501.26</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
130 LIBRARY IMPROVEMENT RESERVE	\$21,744.41	\$0.00	\$5,370.00	\$16,374.41	\$0.00	\$16,374.41
<b>Total by Fund Type:</b>	<b>\$21,744.41</b>	<b>\$0.00</b>	<b>\$5,370.00</b>	<b>\$16,374.41</b>	<b>\$0.00</b>	<b>\$16,374.41</b>
<b>FUND TYPE: AGENCY</b>						
PAYROLL WITHHOLDING-FEDERAL	\$1,190.05	\$12,724.19	\$12,970.20	\$944.04	\$0.00	\$944.04
2004 PAYROLL WITHHOLDING-LOCAL TAX	\$97.47	\$1,475.49	\$1,455.80	\$117.16	\$0.00	\$117.16
PAYROLL WITHHOLDING-MEDICARE	\$984.59	\$12,406.19	\$12,449.24	\$941.54	\$0.00	\$941.54
2003 PAYROLL WITHHOLDING-STATE	\$411.43	\$5,447.94	\$5,442.78	\$416.59	\$0.00	\$416.59
2006 PERF	\$0.00	\$2,864.46	\$2,220.60	\$643.86	\$0.00	\$643.86
<b>Total by Fund Type:</b>	<b>\$2,683.54</b>	<b>\$34,918.27</b>	<b>\$34,538.62</b>	<b>\$3,063.19</b>	<b>\$0.00</b>	<b>\$3,063.19</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SWITZERLAND COUNTY PUBLIC LIBRARY ID: 78-5-218

**CASH UNITS ONLY**

COUNTY: SWITZERLAND 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>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$109,831.55</b>	<b>\$383,029.59</b>	<b>\$334,872.37</b>	<b>\$157,988.77</b>	<b>\$0.00</b>	<b>\$157,988.77</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$25,000.00				
Transfers Out			\$25,000.00			
Net Receipts and Disbursements		\$358,029.59	\$309,872.37			

**CASH AND INVESTMENTS ON PART 4 ARE  
145854.27! 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: 78-5-218 PAGE: 1

UNIT NAME: SWITZERLAND COUNTY PUBLIC LIBRARY  
 COUNTY: SWITZERLAND COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>100 GENERAL</u>	
311	GENERAL PROPERTY TAXES	\$164,066.10
	<b>Total for: TAXES</b>	<b>\$164,066.10</b>
312	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$405.00
312	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$12,656.53
312	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$79,048.80
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$92,110.33</b>
341	COPY MACHINE CHARGES	\$1,225.49
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$1,225.49</b>
341	FINES AND FEES-OTHER	\$3,608.19
341	FINES AND FEES-OTHER	\$511.25
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$4,119.44</b>
361	INTEREST EARNED	\$17.82
361	INTEREST EARNED	\$342.33
364	CONTRIBUTIONS AND DONATIONS	\$10,401.73
341	MISCELLANEOUS REVENUE-OTHER	\$5,234.35
360	MISCELLANEOUS REVENUE-OTHER	\$4,407.17
	<b>Total for: MISCELLANEOUS</b>	<b>\$20,403.40</b>
392	TRANSFER OF FUNDS-OTHER	\$25,000.00
396	REFUNDS-OTHER	\$491.02
390	OTHER FINANCING SOURCES	\$28,860.86
399	OTHER FINANCING SOURCES	\$1,367.93
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$55,719.81</b>
	<b>TOTAL RECEIPTS FOR 100 GENERAL</b>	<b>\$337,644.57</b>
Fund:	<u>110 GIFT</u>	
364	CONTRIBUTIONS AND DONATIONS	\$1,772.75
341	MISCELLANEOUS REVENUE-OTHER	\$146.50
	<b>Total for: MISCELLANEOUS</b>	<b>\$1,919.25</b>
	<b>TOTAL RECEIPTS FOR 110 GIFT</b>	<b>\$1,919.25</b>
Fund:	<u>200 GRANT, MISC</u>	
364	CONTRIBUTIONS AND DONATIONS	\$350.00
341	MISCELLANEOUS REVENUE-OTHER	\$47.50
	<b>Total for: MISCELLANEOUS</b>	<b>\$397.50</b>
	<b>TOTAL RECEIPTS FOR 200 GRANT, MISC</b>	<b>\$397.50</b>
Fund:	<u>120 CAREER AND EDUCATION</u>	
390	OTHER FINANCING SOURCES	\$8,000.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$8,000.00</b>

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

ID: 78-5-218 PAGE: 2

UNIT NAME: SWITZERLAND COUNTY PUBLIC LIBRARY  
 COUNTY: SWITZERLAND COUNTY

<u>Title</u>	<u>Amount</u>
<b>TOTAL RECEIPTS FOR 120 CAREER AND EDUCATION</b>	<b>\$8,000.00</b>
Fund: <u>115 MEMORIAL</u>	
CONTRIBUTIONS AND DONATIONS	\$150.00
<b>Total for: MISCELLANEOUS</b>	<b>\$150.00</b>
<b>TOTAL RECEIPTS FOR 115 MEMORIAL</b>	<b>\$150.00</b>
Fund: <u>2006 PERF</u>	
400 OTHER FINANCING SOURCES	\$2,864.46
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$2,864.46</b>
<b>TOTAL RECEIPTS FOR 2006 PERF</b>	<b>\$2,864.46</b>
Fund: <u>PAYROLL WITHHOLDING-FEDERAL</u>	
400 OTHER TAXES	\$12,724.19
<b>Total for: TAXES</b>	<b>\$12,724.19</b>
<b>TOTAL RECEIPTS FOR PAYROLL WITHHOLDING-FEDERAL</b>	<b>\$12,724.19</b>
Fund: <u>2003 PAYROLL WITHHOLDING-STATE</u>	
400 OTHER TAXES	\$5,447.94
<b>Total for: TAXES</b>	<b>\$5,447.94</b>
<b>TOTAL RECEIPTS FOR 2003 PAYROLL WITHHOLDING-STATE</b>	<b>\$5,447.94</b>
Fund: <u>2004 PAYROLL WITHHOLDING-LOCAL TAX</u>	
400 OTHER TAXES	\$1,475.49
<b>Total for: TAXES</b>	<b>\$1,475.49</b>
<b>TOTAL RECEIPTS FOR 2004 PAYROLL WITHHOLDING-LOCAL TAX</b>	<b>\$1,475.49</b>
Fund: <u>PAYROLL WITHHOLDING-MEDICARE</u>	
400 OTHER TAXES	\$12,406.19
<b>Total for: TAXES</b>	<b>\$12,406.19</b>
<b>TOTAL RECEIPTS FOR PAYROLL WITHHOLDING-MEDICARE</b>	<b>\$12,406.19</b>
<b>Total Receipts:</b>	<b>\$383,029.59</b>

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

ID: 78-5-218 PAGE: 1  
COUNTY: SWITZERLAND COUNTY  
UNIT NAME: SWITZERLAND COUNTY PUBLIC LIBRARY

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Fund:	100 GENERAL		
	PERSONAL SERVICES		\$169,199.12
	SUPPLIES		\$8,937.29
	OTHER SERVICES AND CHARGES		\$31,738.88
	CAPITAL OUTLAY		\$26,011.36
	OTHER DISBURSEMENTS		\$70.00
	TRANSFER OF FUNDS		\$25,000.00
	<b>TOTAL</b>		<b>\$260,956.65</b>

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Fund:	110 GIFT		
	SUPPLIES		\$244.01
	CAPITAL OUTLAY		\$541.49
	OTHER DISBURSEMENTS		\$187.63
	<b>TOTAL</b>		<b>\$973.13</b>

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Fund:	200 GRANT, MISC		
	PERSONAL SERVICES		\$6,360.30
	SUPPLIES		\$1,530.64
	OTHER SERVICES AND CHARGES		\$401.90
	CAPITAL OUTLAY		\$2,706.22
	OTHER DISBURSEMENTS		\$191.00
	<b>TOTAL</b>		<b>\$11,190.06</b>

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Fund:	120 CAREER AND EDUCATION		
	PERSONAL SERVICES		\$19,014.05
	SUPPLIES		\$691.78
	OTHER SERVICES AND CHARGES		\$1,820.43
	<b>TOTAL</b>		<b>\$21,526.26</b>

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Fund:	115 MEMORIAL		
	CAPITAL OUTLAY		\$282.65
	OTHER DISBURSEMENTS		\$35.00
	<b>TOTAL</b>		<b>\$317.65</b>

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Fund:	130 LIBRARY IMPROVEMENT RESERVE		
	SUPPLIES		\$950.00
	OTHER SERVICES AND CHARGES		\$4,420.00
	<b>TOTAL</b>		<b>\$5,370.00</b>

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Fund:	2006 PERF		
	PERSONAL SERVICES		\$2,220.60
	<b>TOTAL</b>		<b>\$2,220.60</b>

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Fund:	PAYROLL WITHHOLDING-FEDERAL		
	PERSONAL SERVICES		\$12,970.20
	<b>TOTAL</b>		<b>\$12,970.20</b>

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Fund:	2003 PAYROLL WITHHOLDING-STATE		
	PERSONAL SERVICES		\$5,442.78

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

ID: 78-5-218 PAGE: 2

COUNTY: SWITZERLAND COUNTY  
UNIT NAME: SWITZERLAND COUNTY PUBLIC LIBRARY

<b>TOTAL</b>		<b>\$5,442.78</b>
<hr/>		
Fund:	2004 PAYROLL WITHHOLDING-LOCAL TAX	
	PERSONAL SERVICES	\$1,455.80
<b>TOTAL</b>		<b>\$1,455.80</b>
<hr/>		
Fund:	PAYROLL WITHHOLDING-MEDICARE	
	PERSONAL SERVICES	\$12,449.24
<b>TOTAL</b>		<b>\$12,449.24</b>
<hr/>		
<b>TOTAL DISBURSEMENTS:</b>		<b>\$334,872.37</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SWITZERLAND COUNTY PUBLIC LIBRARY ID: 78-5-218

COUNTY: SWITZERLAND COUNTY

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

PAGE: 1

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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>
		CHECKING ACCOUNT	XX0083				\$114,320.40
		PETTY CASH	4				\$280.22
		CASH CHANGE	5				\$20.00
		SAVINGS ACCOUNT	XX0761				\$31,233.65

**Total CASH:** **\$145,854.27**

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**Total Cash and Investments:** **\$145,854.27**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SWITZERLAND COUNTY PUBLIC LIBRARY ID: 78-5-218  
COUNTY: SWITZERLAND COUNTY

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:

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

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SWITZERLAND COUNTY PUBLIC LIBRARY ID: 78-5-218

COUNTY: SWITZERLAND COUNTY

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

PAGE: 1

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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: SWITZERLAND COUNTY PUBLIC LIBRARY ID: 78-5-218

COUNTY: SWITZERLAND COUNTY

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

PAGE: 1

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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: SWITZERLAND COUNTY  
UNIT NAME: SWITZERLAND COUNTY PUBLIC LIBRARY

ID: 78-5-218  
PAGE: 1

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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: SWITZERLAND COUNTY PUBLIC LIBRARY ID: 78-5-218

COUNTY: SWITZERLAND COUNTY

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

PAGE: 1

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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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