

FEDERAL IDENTIFICATION NUMBER:
35-6006339

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

UNIT NAME:
MONON TOWN & TOWNSHIP PUBLIC LIBRAR

COUNTY:
WHITE COUNTY

ID: 91-5-246
(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
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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: LIBRARY DIRECTOR
PRINTED NAME OF OFFICIAL: JO MINNICK DATE SIGNED: _____
ADDRESS: PO BOX 305 CITY: MONON, IN
427 N. MARKET ST. EMAIL ADDRESS: JMINNICK@MONON.LIB.IN.US
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (219) 253-6517 ZIP: 47959-0000

*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 | | | | | | |
| CASH CHANGE | \$20.00 | \$0.00 | \$0.00 | \$20.00 | \$0.00 | \$20.00 |
| GENERAL | \$116,513.54 | \$258,051.44 | \$263,987.32 | \$110,577.66 | \$60,000.00 | \$170,577.66 |
| PETTY CASH | \$30.00 | \$0.00 | \$0.00 | \$30.00 | \$0.00 | \$30.00 |
| Total by Fund Type: | \$116,563.54 | \$258,051.44 | \$263,987.32 | \$110,627.66 | \$60,000.00 | \$170,627.66 |
| FUND TYPE: SPECIAL REVENUE | | | | | | |
| GIFT | \$5,484.78 | \$661.74 | \$723.00 | \$5,423.52 | \$0.00 | \$5,423.52 |
| RAINY DAY | \$49,264.90 | \$24,602.72 | \$36,300.00 | \$37,567.62 | \$60,000.00 | \$97,567.62 |
| STATE TECHNOLOGY FUND GRANT FUND | \$0.00 | \$3,600.00 | \$1,800.00 | \$1,800.00 | \$0.00 | \$1,800.00 |
| Total by Fund Type: | \$54,749.68 | \$28,864.46 | \$38,823.00 | \$44,791.14 | \$60,000.00 | \$104,791.14 |
| FUND TYPE: DEBT SERVICE | | | | | | |
| BOND AND INTEREST REDEMPTION | \$2,213.07 | \$173,330.50 | \$174,350.50 | \$1,193.07 | \$0.00 | \$1,193.07 |
| Total by Fund Type: | \$2,213.07 | \$173,330.50 | \$174,350.50 | \$1,193.07 | \$0.00 | \$1,193.07 |
| FUND TYPE: CAPITAL PROJECTS | | | | | | |
| LIBRARY CAPITAL PROJECTS | \$8,736.28 | \$15,280.69 | \$14,798.30 | \$9,218.67 | \$0.00 | \$9,218.67 |
| LIBRARY IMPROVEMENT RESERVE | \$71,645.89 | \$11,409.94 | \$0.00 | \$83,055.83 | \$60,000.00 | \$143,055.83 |
| Total by Fund Type: | \$80,382.17 | \$26,690.63 | \$14,798.30 | \$92,274.50 | \$60,000.00 | \$152,274.50 |
| FUND TYPE: AGENCY | | | | | | |
| PAYROLL | \$0.00 | \$21,730.02 | \$21,730.02 | \$0.00 | \$0.00 | \$0.00 |
| PLAC CARD | \$0.00 | \$150.00 | \$60.00 | \$90.00 | \$0.00 | \$90.00 |
| Total by Fund Type: | \$0.00 | \$21,880.02 | \$21,790.02 | \$90.00 | \$0.00 | \$90.00 |

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MONON TOWN TOWNSHIP PUBLIC LIBRAR ID: 91-5-246

CASH UNITS ONLY

COUNTY: WHITE 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: | \$253,908.46 | \$508,817.05 | \$513,749.14 | \$248,976.37 | \$180,000.00 | \$428,976.37 |
| Section II | | | | | | |
| Less: | | | | | | |
| Investment Sales | | \$0.00 | | | | |
| Investment Purchases | | | \$0.00 | | | |
| Transfers In | | \$227,380.52 | | | | |
| Transfers Out | | | \$227,380.52 | | | |
| Net Receipts and Disbursements | | \$281,436.53 | \$286,368.62 | | | |

**CASH AND INVESTMENTS ON PART 4 ARE
428926.37! 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: 91-5-246 PAGE: 1
 UNIT NAME: MONON TOWN TOWNSHIP PUBLIC LIBRAR
 COUNTY: WHITE COUNTY

| <u>Title</u> | <u>Amount</u> |
|--|---------------------|
| Fund: <u>GENERAL</u> | |
| GENERAL PROPERTY TAXES | \$83,155.90 |
| Total for: TAXES | \$83,155.90 |
| FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | \$127.00 |
| AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL | \$9,798.87 |
| COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL | \$370.93 |
| CAGIT CERTIFIED SHARES INTERGOVERNMENTAL | \$61,131.83 |
| CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL | \$6,092.90 |
| TOWNSHIP CONTRACTS (LIBRARIES) | \$1,060.00 |
| Total for: INTERGOVERNMENTAL | \$78,581.53 |
| FINES AND FEES-OTHER | \$3,990.81 |
| Total for: FINES, FORFEITURES, AND FEES | \$3,990.81 |
| INTEREST EARNED | \$2,315.21 |
| MISCELLANEOUS REVENUE-OTHER | \$7.99 |
| Total for: MISCELLANEOUS | \$2,323.20 |
| TRANSFER OF FUNDS-OTHER | \$90,000.00 |
| Total for: OTHER FINANCING SOURCES | \$90,000.00 |
| TOTAL RECEIPTS FOR GENERAL | \$258,051.44 |
| Fund: <u>GIFT</u> | |
| INTEREST EARNED | \$73.74 |
| CONTRIBUTIONS AND DONATIONS | \$588.00 |
| Total for: MISCELLANEOUS | \$661.74 |
| TOTAL RECEIPTS FOR GIFT | \$661.74 |
| Fund: <u>RAINY DAY</u> | |
| CAGIT CERTIFIED SHARES INTERGOVERNMENTAL | \$2,678.50 |
| Total for: INTERGOVERNMENTAL | \$2,678.50 |
| INTEREST EARNED | \$1,624.22 |
| Total for: MISCELLANEOUS | \$1,624.22 |
| TRANSFER OF FUNDS-OTHER | \$20,300.00 |
| Total for: OTHER FINANCING SOURCES | \$20,300.00 |
| TOTAL RECEIPTS FOR RAINY DAY | \$24,602.72 |
| Fund: <u>STATE TECHNOLOGY FUND GRANT FUND</u> | |
| STATE GRANTS-CULTURE AND RECREATION | \$3,600.00 |
| Total for: INTERGOVERNMENTAL | \$3,600.00 |
| TOTAL RECEIPTS FOR STATE TECHNOLOGY FUND GRANT FUND | \$3,600.00 |

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

ID: 91-5-246 PAGE: 2

UNIT NAME: MONON TOWN TOWNSHIP PUBLIC LIBRAR

COUNTY: WHITE COUNTY

| <u>Title</u> | <u>Amount</u> |
|--|---------------------|
| Fund: <u>BOND AND INTEREST REDEMPTION</u> | |
| GENERAL PROPERTY TAXES | \$69,439.37 |
| Total for: TAXES | \$69,439.37 |
| FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | \$101.00 |
| AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL | \$8,071.13 |
| COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL | \$295.51 |
| Total for: INTERGOVERNMENTAL | \$8,467.64 |
| INTEREST EARNED | \$72.99 |
| Total for: MISCELLANEOUS | \$72.99 |
| TRANSFER OF FUNDS-OTHER | \$59,050.50 |
| TRANSFER OF FUNDS-OTHER | \$36,300.00 |
| Total for: OTHER FINANCING SOURCES | \$95,350.50 |
| TOTAL RECEIPTS FOR BOND AND INTEREST REDEMPTION | \$173,330.50 |
| Fund: <u>LIBRARY CAPITAL PROJECTS</u> | |
| GENERAL PROPERTY TAXES | \$13,414.54 |
| Total for: TAXES | \$13,414.54 |
| FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | \$24.00 |
| AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL | \$1,619.70 |
| COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL | \$68.56 |
| Total for: INTERGOVERNMENTAL | \$1,712.26 |
| INTEREST EARNED | \$153.89 |
| Total for: MISCELLANEOUS | \$153.89 |
| TOTAL RECEIPTS FOR LIBRARY CAPITAL PROJECTS | \$15,280.69 |
| Fund: <u>LIBRARY IMPROVEMENT RESERVE</u> | |
| INTEREST EARNED | \$1,409.94 |
| Total for: MISCELLANEOUS | \$1,409.94 |
| OTHER FINANCING SOURCES | \$10,000.00 |
| Total for: OTHER FINANCING SOURCES | \$10,000.00 |
| TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE | \$11,409.94 |
| Fund: <u>PAYROLL</u> | |
| TRANSFER OF FUNDS-OTHER | \$21,730.02 |
| Total for: OTHER FINANCING SOURCES | \$21,730.02 |
| TOTAL RECEIPTS FOR PAYROLL | \$21,730.02 |
| Fund: <u>PLAC CARD</u> | |
| PLAC CARD SALES | \$150.00 |

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

ID: 91-5-246 PAGE: 3

UNIT NAME: MONON TOWN TOWNSHIP PUBLIC LIBRAR

COUNTY: WHITE COUNTY

| <u>Title</u> | <u>Amount</u> |
|---|---------------------|
| Fund: <u>PAYROLL</u> | |
| Total for: OTHER FINANCING SOURCES | \$150.00 |
| TOTAL RECEIPTS FOR PLAC CARD | \$150.00 |
| Total Receipts: | \$508,817.05 |

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

ID: 91-5-246 PAGE: 1
 COUNTY: WHITE COUNTY
 UNIT NAME: MONON TOWN TOWNSHIP PUBLIC LIBRAR

| | | | |
|-----------------------------|----------------------------------|--|---------------------|
| Fund: | GENERAL | | |
| | PERSONAL SERVICES | | \$109,427.74 |
| | SUPPLIES | | \$3,660.60 |
| | OTHER SERVICES AND CHARGES | | \$37,214.83 |
| | CAPITAL OUTLAY | | \$23,684.15 |
| | TRANSFER OF FUNDS | | \$90,000.00 |
| | TOTAL | | \$263,987.32 |
| Fund: | GIFT | | |
| | CAPITAL OUTLAY | | \$723.00 |
| | TOTAL | | \$723.00 |
| Fund: | RAINY DAY | | |
| | OTHER DISBURSEMENTS | | \$0.00 |
| | TRANSFER OF FUNDS | | \$36,300.00 |
| | TOTAL | | \$36,300.00 |
| Fund: | STATE TECHNOLOGY FUND GRANT FUND | | |
| | OTHER DISBURSEMENTS | | \$1,800.00 |
| | TOTAL | | \$1,800.00 |
| Fund: | BOND AND INTEREST REDEMPTION | | |
| | OTHER SERVICES AND CHARGES | | \$95,000.00 |
| | OTHER DISBURSEMENTS | | \$0.00 |
| | TRANSFER OF FUNDS | | \$79,350.50 |
| | TOTAL | | \$174,350.50 |
| Fund: | LIBRARY CAPITAL PROJECTS | | |
| | OTHER SERVICES AND CHARGES | | \$13,978.55 |
| | CAPITAL OUTLAY | | \$819.75 |
| | TOTAL | | \$14,798.30 |
| Fund: | PAYROLL | | |
| | OTHER DISBURSEMENTS | | \$0.00 |
| | TRANSFER OF FUNDS | | \$21,730.02 |
| | TOTAL | | \$21,730.02 |
| Fund: | PLAC CARD | | |
| | OTHER DISBURSEMENTS | | \$60.00 |
| | TOTAL | | \$60.00 |
| TOTAL DISBURSEMENTS: | | | \$513,749.14 |

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> |
|----------------------|------------------|---------------------------|-----------------------------|----------------------------------|----------------------|----------------------|----------------------|
| | | CHECKING | 008-092-6 | | | | \$29,845.02 |
| | | LOF MONEY MARKET | 93548 | | | | \$134,832.45 |
| | | LIRF MONEY MARKET | 93556 | | | | \$83,055.83 |
| | | LEASE RENTAL MONEY MARKET | 93564 | | | | \$1,193.07 |
| Total CASH: | | | | | | | \$248,926.37 |

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> |
|-----------------------|-----------------------------|------------------------|-----------------------------|----------------------------------|----------------------|----------------------|----------------------|
| 09/03/2008 | GENERAL | CERTIFICATE OF DEPOSIT | 0429467 | \$0.00 | 03/03/2010 | 0.50 | \$30,000.00 |
| 10/16/2008 | GENERAL | CERTIFICATE OF DEPOSIT | 0454759 | \$0.00 | 04/16/2010 | 0.60 | \$30,000.00 |
| Total by Fund: | | | | | | | \$60,000.00 |
| 09/03/2008 | RAINY DAY | CERTIFICATE OF DEPOSIT | 0480439 | \$0.00 | 03/03/2010 | 0.50 | \$30,000.00 |
| 10/16/2008 | RAINY DAY | CERTIFICATE OF DEPOSIT | 0453582 | \$0.00 | 04/16/2010 | 0.60 | \$30,000.00 |
| Total by Fund: | | | | | | | \$60,000.00 |
| 09/03/2008 | LIBRARY IMPROVEMENT RESERVE | CERTIFICATE OF DEPOSIT | 0474980 | \$0.00 | 03/03/2010 | 0.50 | \$30,000.00 |
| 10/16/2008 | LIBRARY IMPROVEMENT RESERVE | CERTIFICATE OF DEPOSIT | 0476552 | \$0.00 | 04/16/2010 | 0.60 | \$30,000.00 |

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MONON TOWN TOWNSHIP PUBLIC LIBRAR ID: 91-5-246

COUNTY: WHITE COUNTY

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

PAGE: 2

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: | | | | | | | \$60,000.00 |
| Total INVESTMENTS: | | | | | | | \$180,000.00 |
| Total Cash and Investments: | | | | | | | \$428,926.37 |

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MONON TOWN TOWNSHIP PUBLIC LIBRAR ID: 91-5-246
COUNTY: WHITE 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:

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

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MONON TOWN TOWNSHIP PUBLIC LIBRAR ID: 91-5-246

COUNTY: WHITE 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> |
|------------------------|----------------------|---------------|---------------------|-------------------|-----------------|----------------------|
|------------------------|----------------------|---------------|---------------------|-------------------|-----------------|----------------------|

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MONON TOWN TOWNSHIP PUBLIC LIBRAR ID: 91-5-246

COUNTY: WHITE 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> |
|-------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|----------------------|
|-------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|----------------------|

(LAR-1) ANNUAL FINANCIAL REPORT
PART 9 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2009

COUNTY: WHITE COUNTY
UNIT NAME: MONON TOWN TOWNSHIP PUBLIC LIBRAR

ID: 91-5-246
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: MONON TOWN TOWNSHIP PUBLIC LIBRAR ID: 91-5-246

COUNTY: WHITE 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> |
|-------------------|-------------|----------------|----------------------------|----------------------------------|---------------------|-------------------------------|---------------|
|-------------------|-------------|----------------|----------------------------|----------------------------------|---------------------|-------------------------------|---------------|