

FEDERAL IDENTIFICATION NUMBER:
35-6004621

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

UNIT NAME:
SPENCER-OWEN PUBLIC LIBRARY

COUNTY:
OWEN COUNTY

ID: 60-5-264
(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: VICKEY FREELAND

DATE SIGNED: _____

ADDRESS: 10 S. MONTGOMERY STREET

CITY: SPENCER

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

EMAIL ADDRESS: VFREELAND@OWENLIB.ORG

(812) 829-3392

ZIP: 47460-0000

*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: SPENCER-OWEN PUBLIC LIBRARY

ID: 60-5-264

CASH UNITS ONLY

COUNTY: OWEN 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 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						
301 GENERAL	\$902,712.76	\$4,383,556.37	\$4,236,889.51	\$1,049,379.62	\$0.00	\$1,049,379.62
Total by Fund Type:	\$902,712.76	\$4,383,556.37	\$4,236,889.51	\$1,049,379.62	\$0.00	\$1,049,379.62
FUND TYPE: SPECIAL REVENUE						
315 GIFT	\$10,876.14	\$6,011.00	\$3,528.96	\$13,358.18	\$0.00	\$13,358.18
Total by Fund Type:	\$10,876.14	\$6,011.00	\$3,528.96	\$13,358.18	\$0.00	\$13,358.18
Subtotal All Funds:	\$913,588.90	\$4,389,567.37	\$4,240,418.47	\$1,062,737.80	\$0.00	\$1,062,737.80

Section II

Less:

Investment Sales	\$1,850,342.74					
Investment Purchases			\$1,994,492.74			
Transfers In		\$89,790.91				
Transfers Out			\$89,790.91			
Net Receipts and Disbursements		\$2,449,433.72	\$2,156,134.82			

**CASH AND INVESTMENTS ON PART 4 ARE
1896067.94! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

	<u>Title</u>	<u>Amount</u>
Fund:	<u>301 GENERAL</u>	
40100	GENERAL PROPERTY TAXES	\$438,947.47
	Total for: TAXES	\$438,947.47
40202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$58,499.64
40205	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$4,064.64
40203	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$289,490.03
40204	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$28,920.03
	Total for: INTERGOVERNMENTAL	\$380,974.34
42717	COPY MACHINE CHARGES	\$6,999.83
	Total for: CHARGES FOR SERVICES	\$6,999.83
44100	FINES AND FEES-OTHER	\$15,036.27
	Total for: FINES, FORFEITURES, AND FEES	\$15,036.27
46100	INTEREST EARNED	\$397.63
46101	INTEREST EARNED	\$29,965.52
46103	INTEREST EARNED	\$115.15
46200	RENTAL OF PROPERTY	\$780.00
45206	MISCELLANEOUS REVENUE-OTHER	\$2,174.02
45207	MISCELLANEOUS REVENUE-OTHER	\$291.18
59998	MISCELLANEOUS REVENUE-OTHER	\$1,570,685.48
	Total for: MISCELLANEOUS	\$1,604,408.98
99999	TRANSFER OF FUNDS-OTHER	\$13,520.91
59999	SALE OF INVESTMENTS	\$1,825,342.74
45600	REFUNDS-OTHER	\$5,075.81
	OTHER FINANCING SOURCES	\$93,250.02
	Total for: OTHER FINANCING SOURCES	\$1,937,189.48
	TOTAL RECEIPTS FOR 301 GENERAL	\$4,383,556.37
Fund:	<u>350 STATE GRANT</u>	
46100	STATE GRANTS-OTHER	\$5,040.00
	Total for: INTERGOVERNMENTAL	\$5,040.00
	TOTAL RECEIPTS FOR 350 STATE GRANT	\$5,040.00
Fund:	<u>315 GIFT</u>	
42000	CONTRIBUTIONS AND DONATIONS	\$5,332.00
42011	CONTRIBUTIONS AND DONATIONS	\$679.00
	Total for: MISCELLANEOUS	\$6,011.00
	TOTAL RECEIPTS FOR 315 GIFT	\$6,011.00
Fund:	<u>325 RAINY DAY</u>	
40203	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$19,653.95

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

ID: 60-5-264 PAGE: 2

UNIT NAME: SPENCER-OWEN PUBLIC LIBRARY

COUNTY: OWEN COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>325 RAINY DAY</u>	
	Total for: INTERGOVERNMENTAL	\$19,653.95
46101	INTEREST EARNED	\$1,845.40
	Total for: MISCELLANEOUS	\$1,845.40
99999	TRANSFER FROM LIBRARY OPERATING FUND	\$76,270.00
	Total for: OTHER FINANCING SOURCES	\$76,270.00
TOTAL RECEIPTS FOR 325 RAINY DAY		\$97,769.35
Fund:	<u>305 BOND AND INTEREST REDEMPTION</u>	
40100	GENERAL PROPERTY TAXES	\$204,152.20
	Total for: TAXES	\$204,152.20
40202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$27,539.58
40205	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$1,872.86
	Total for: INTERGOVERNMENTAL	\$29,412.44
46101	INTEREST EARNED	\$73.94
59998	MISCELLANEOUS REVENUE-OTHER	\$25,000.00
	Total for: MISCELLANEOUS	\$25,073.94
59999	SALE OF INVESTMENTS	\$25,000.00
	Total for: OTHER FINANCING SOURCES	\$25,000.00
TOTAL RECEIPTS FOR 305 BOND AND INTEREST REDEMPTION		\$283,638.58
Fund:	<u>330 LIBRARY CAPITAL PROJECTS</u>	
40100	GENERAL PROPERTY TAXES	\$100,516.95
	Total for: TAXES	\$100,516.95
40202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$14,053.56
40205	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$902.50
	Total for: INTERGOVERNMENTAL	\$14,956.06
TOTAL RECEIPTS FOR 330 LIBRARY CAPITAL PROJECTS		\$115,473.01
Fund:	<u>310 LIBRARY IMPROVEMENT RESERVE</u>	
46102	INTEREST EARNED	\$17,118.07
	Total for: MISCELLANEOUS	\$17,118.07
TOTAL RECEIPTS FOR 310 LIBRARY IMPROVEMENT RESERVE		\$17,118.07
Fund:	<u>320 PLAC CARD</u>	
3205041422	PLAC CARD SALES	\$60.00
	Total for: OTHER FINANCING SOURCES	\$60.00
TOTAL RECEIPTS FOR 320 PLAC CARD		\$60.00

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

ID: 60-5-264 PAGE: 3

UNIT NAME: SPENCER-OWEN PUBLIC LIBRARY

COUNTY: OWEN COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>310 LIBRARY IMPROVEMENT RESERVE</u>	
Total Receipts:	\$4,908,666.38

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

ID: 60-5-264 PAGE: 1
COUNTY: OWEN COUNTY
UNIT NAME: SPENCER-OWEN PUBLIC LIBRARY

Fund:	301 GENERAL		
	PERSONAL SERVICES		\$559,878.56
	SUPPLIES		\$23,641.71
	OTHER SERVICES AND CHARGES		\$94,802.13
	CAPITAL OUTLAY		\$86,268.89
	OTHER DISBURSEMENTS		\$2,070,685.48
	TRANSFER OF FUNDS		\$76,270.00
	PURCHASE OF INVESTMENTS		\$1,325,342.74
	TOTAL		\$4,236,889.51

Fund:	350 STATE GRANT		
	OTHER SERVICES AND CHARGES		\$3,870.00
	TOTAL		\$3,870.00

Fund:	315 GIFT		
	OTHER SERVICES AND CHARGES		\$3,528.96
	TOTAL		\$3,528.96

Fund:	325 RAINY DAY		
	PURCHASE OF INVESTMENTS		\$177,660.00
	TOTAL		\$177,660.00

Fund:	305 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$186,000.00
	TRANSFER OF FUNDS		\$13,520.91
	PURCHASE OF INVESTMENTS		\$50,000.00
	TOTAL		\$249,520.91

Fund:	330 LIBRARY CAPITAL PROJECTS		
	OTHER SERVICES AND CHARGES		\$29,847.33
	CAPITAL OUTLAY		\$4,564.57
	TOTAL		\$34,411.90

Fund:	310 LIBRARY IMPROVEMENT RESERVE		
	PURCHASE OF INVESTMENTS		\$441,490.00
	TOTAL		\$441,490.00

Fund:	320 PLAC CARD		
	OTHER SERVICES AND CHARGES		\$120.00
	TOTAL		\$120.00

TOTAL DISBURSEMENTS:			\$5,147,491.28
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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	XXXXXX0256				\$233,025.88
		MONEY MARKET SAVINGS	XXXXXX0976				\$1,043,732.06
		PETTY CASH CHANGE	00000				\$160.00

Total CASH: **\$1,276,917.94**

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>
01/27/2009	325 RAINY DAY	CERTIFICATE OF DEPOSIT	XXXXXX1275	\$0.00	01/27/2010	3.21	\$177,660.00

Total by Fund: **\$177,660.00**

01/27/2009	310 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	XXXXXX1275	\$0.00	01/27/2010	3.21	\$441,490.00
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Total by Fund: **\$441,490.00**

Total INVESTMENTS: **\$619,150.00**

Total Cash and Investments: **\$1,896,067.94**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SPENCER-OWEN PUBLIC LIBRARY
COUNTY: OWEN COUNTY

ID: 60-5-264

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: SPENCER-OWEN PUBLIC LIBRARY

ID: 60-5-264

COUNTY: OWEN 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: SPENCER-OWEN PUBLIC LIBRARY

ID: 60-5-264

COUNTY: OWEN 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: OWEN COUNTY
UNIT NAME: SPENCER-OWEN PUBLIC LIBRARY

ID: 60-5-264
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: SPENCER-OWEN PUBLIC LIBRARY

ID: 60-5-264

COUNTY: OWEN 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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