

FEDERAL IDENTIFICATION NUMBER:  
35-6005690

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

UNIT NAME:  
WARREN PUBLIC LIBRARY

COUNTY:  
HUNTINGTON COUNTY

ID: 35-5-99  
(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: ROSALIE WALTER DATE SIGNED: \_\_\_\_\_  
ADDRESS: P.O. BOX 327 CITY: WARREN  
123 E THIRD STREET EMAIL ADDRESS: WARRENPL@WARREN.LIB.IN.US  
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 375-3450 ZIP: 46792-0327

\*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: WARREN PUBLIC LIBRARY

ID: 35-5-99

**CASH UNITS ONLY**

COUNTY: HUNTINGTON 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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
101 GENERAL	\$60,592.31	\$106,851.80	\$93,998.07	\$73,446.04	\$0.00	\$73,446.04
<b>Total by Fund Type:</b>	<b>\$60,592.31</b>	<b>\$106,851.80</b>	<b>\$93,998.07</b>	<b>\$73,446.04</b>	<b>\$0.00</b>	<b>\$73,446.04</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
401 GIFT	\$1,355.35	\$228.75	\$0.00	\$1,584.10	\$0.00	\$1,584.10
108 LEVY EXCESS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
401 SUMMER READING	\$235.77	\$50.00	\$211.27	\$74.50	\$0.00	\$74.50
<b>Total by Fund Type:</b>	<b>\$1,591.12</b>	<b>\$278.75</b>	<b>\$211.27</b>	<b>\$1,658.60</b>	<b>\$0.00</b>	<b>\$1,658.60</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
1220 LIBRARY CAPITAL PROJECTS	\$6,545.68	\$4,489.76	\$7,301.72	\$3,733.72	\$0.00	\$3,733.72
2011 LIBRARY IMPROVEMENT RESERVE	\$2,200.00	\$4,197.01	\$3,996.76	\$2,400.25	\$43,365.25	\$45,765.50
<b>Total by Fund Type:</b>	<b>\$8,745.68</b>	<b>\$8,686.77</b>	<b>\$11,298.48</b>	<b>\$6,133.97</b>	<b>\$43,365.25</b>	<b>\$49,499.22</b>
<b>FUND TYPE: AGENCY</b>						
PLAC CARD	\$0.00	\$180.00	\$180.00	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$180.00</b>	<b>\$180.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Subtotal All Funds:</b>	<b>\$70,929.11</b>	<b>\$115,997.32</b>	<b>\$105,687.82</b>	<b>\$81,238.61</b>	<b>\$43,365.25</b>	<b>\$124,603.86</b>

**Section II**

Less:

Investment Sales	\$0.00	
Investment Purchases		\$3,996.76
Transfers In	\$2,200.00	
Transfers Out		\$2,200.00
<b>Net Receipts and Disbursements</b>	<b>\$113,797.32</b>	<b>\$99,491.06</b>

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

ID: 35-5-99 PAGE: 1

UNIT NAME: WARREN PUBLIC LIBRARY  
 COUNTY: HUNTINGTON COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>101 GENERAL</u>	
GENERAL PROPERTY TAXES	\$70,027.62
<b>Total for: TAXES</b>	<b>\$70,027.62</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$693.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$6,564.09
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,367.92
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$18,983.60
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$2,971.21
STATE SHARED REVENUES-OTHER	\$477.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$31,056.82</b>
COPY MACHINE CHARGES	\$509.90
CHARGES FOR SERVICES-OTHER	\$339.00
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$848.90</b>
FINES AND FEES-OTHER	\$2,332.50
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$2,332.50</b>
INTEREST EARNED	\$275.96
MISCELLANEOUS REVENUE-OTHER	\$28.00
ADJUSTMENT	\$737.00
<b>Total for: MISCELLANEOUS</b>	<b>\$1,040.96</b>
REFUNDS-OTHER	\$61.00
OTHER FINANCING SOURCES	\$79.00
OTHER FINANCING SOURCES	\$1,405.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$1,545.00</b>
<b>TOTAL RECEIPTS FOR 101 GENERAL</b>	<b>\$106,851.80</b>
Fund: <u>401 GIFT</u>	
CONTRIBUTIONS AND DONATIONS	\$228.75
<b>Total for: MISCELLANEOUS</b>	<b>\$228.75</b>
<b>TOTAL RECEIPTS FOR 401 GIFT</b>	<b>\$228.75</b>
Fund: <u>401 SUMMER READING</u>	
CONTRIBUTIONS AND DONATIONS	\$50.00
<b>Total for: MISCELLANEOUS</b>	<b>\$50.00</b>
<b>TOTAL RECEIPTS FOR 401 SUMMER READING</b>	<b>\$50.00</b>
Fund: <u>1220 LIBRARY CAPITAL PROJECTS</u>	
GENERAL PROPERTY TAXES	\$3,997.01
<b>Total for: TAXES</b>	<b>\$3,997.01</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$40.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$374.67

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

ID: 35-5-99 PAGE: 2

UNIT NAME: WARREN PUBLIC LIBRARY  
COUNTY: HUNTINGTON COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>1220 LIBRARY CAPITAL PROJECTS</u>	
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$78.08
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$492.75</b>
<b>TOTAL RECEIPTS FOR 1220 LIBRARY CAPITAL PROJECTS</b>	<b>\$4,489.76</b>
Fund: <u>2011 LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$1,997.01
<b>Total for: MISCELLANEOUS</b>	<b>\$1,997.01</b>
TRANSFER FROM LIBRARY OPERATING FUND	\$2,200.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$2,200.00</b>
<b>TOTAL RECEIPTS FOR 2011 LIBRARY IMPROVEMENT RESERVE</b>	<b>\$4,197.01</b>
Fund: <u>PLAC CARD</u>	
PLAC CARD SALES	\$180.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$180.00</b>
<b>TOTAL RECEIPTS FOR PLAC CARD</b>	<b>\$180.00</b>
<b>Total Receipts:</b>	<b>\$115,997.32</b>

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

ID: 35-5-99 PAGE: 1  
COUNTY: HUNTINGTON COUNTY  
UNIT NAME: WARREN PUBLIC LIBRARY

---

Fund:	101 GENERAL		
	PERSONAL SERVICES		\$52,306.37
	SUPPLIES		\$1,676.87
	OTHER SERVICES AND CHARGES		\$19,091.62
	CAPITAL OUTLAY		\$17,489.21
	OTHER DISBURSEMENTS		\$1,234.00
	TRANSFER OF FUNDS		\$2,200.00
	<b>TOTAL</b>		<b>\$93,998.07</b>

---

Fund:	401 SUMMER READING		
	SUPPLIES		\$211.27
	<b>TOTAL</b>		<b>\$211.27</b>

---

Fund:	1220 LIBRARY CAPITAL PROJECTS		
	PERSONAL SERVICES		\$1,651.25
	OTHER SERVICES AND CHARGES		\$1,141.25
	CAPITAL OUTLAY		\$4,509.22
	<b>TOTAL</b>		<b>\$7,301.72</b>

---

Fund:	2011 LIBRARY IMPROVEMENT RESERVE		
	PURCHASE OF INVESTMENTS		\$3,996.76
	<b>TOTAL</b>		<b>\$3,996.76</b>

---

Fund:	PLAC CARD		
	OTHER DISBURSEMENTS		\$180.00
	<b>TOTAL</b>		<b>\$180.00</b>

---

<b>TOTAL DISBURSEMENTS:</b>			<b>\$105,687.82</b>
-----------------------------	--	--	---------------------

---

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 ACCOUNT	XXX8937				\$78,838.36
		SAVINGS ACCOUNT	XXX4303				\$2,400.25

**Total CASH:** **\$81,238.61**

---

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>
07/15/2009	2011 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	XX1355	\$43,365.25	03/15/2010	1.49	\$43,365.25

**Total by Fund:** **\$43,365.25**

**Total INVESTMENTS:** **\$43,365.25**

---

**Total Cash and Investments:** **\$124,603.86**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WARREN PUBLIC LIBRARY  
COUNTY: HUNTINGTON COUNTY

ID: 35-5-99

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: WARREN PUBLIC LIBRARY

ID: 35-5-99

COUNTY: HUNTINGTON 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: WARREN PUBLIC LIBRARY

ID: 35-5-99

COUNTY: HUNTINGTON 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: HUNTINGTON COUNTY  
UNIT NAME: WARREN PUBLIC LIBRARY

ID: 35-5-99  
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: WARREN PUBLIC LIBRARY

ID: 35-5-99

COUNTY: HUNTINGTON 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>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------