

FEDERAL IDENTIFICATION NUMBER:
35-6007174

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

UNIT NAME:
UNION CITY PUBLIC LIBRARY

COUNTY:
RANDOLPH COUNTY

ID: 68-5-196
(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: VIRGINIA HIATT DATE SIGNED: _____
ADDRESS: 408 N. COLUMBIA STREET CITY: UNION CITY
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 964-4748 EMAIL ADDRESS: VHIATT@UNIONCITY.LIB.IN.US
ZIP: 47390-1404

*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						
100 GENERAL	\$428,701.84	\$206,226.63	\$124,278.99	\$510,649.48	\$0.00	\$510,649.48
105 OPERATING INVESTMENT FUND	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$478,701.84	\$206,226.63	\$174,278.99	\$510,649.48	\$0.00	\$510,649.48
FUND TYPE: SPECIAL REVENUE						
166 COMMUNITY FOUNDATION	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00
110 GIFT	\$4,928.29	\$475.00	\$5.35	\$5,397.94	\$0.00	\$5,397.94
120 MEMORIAL	\$68.86	\$105.26	\$68.86	\$105.26	\$0.00	\$105.26
155 RAINY DAY	\$2,294.55	\$359.01	\$0.00	\$2,653.56	\$0.00	\$2,653.56
135 SPECIAL REVENUE - OTHER	\$65,605.94	\$0.00	\$6,031.86	\$59,574.08	\$0.00	\$59,574.08
165 STATE GRANT	\$900.00	\$1,800.00	\$1,800.00	\$900.00	\$0.00	\$900.00
Total by Fund Type:	\$74,047.64	\$2,739.27	\$7,906.07	\$68,880.84	\$0.00	\$68,880.84
FUND TYPE: CAPITAL PROJECTS						
140 LIBRARY IMPROVEMENT RESERVE	\$170,463.68	\$53,743.99	\$0.00	\$224,207.67	\$0.00	\$224,207.67
Total by Fund Type:	\$170,463.68	\$53,743.99	\$0.00	\$224,207.67	\$0.00	\$224,207.67
FUND TYPE: INVESTMENT TRUST						
145 LIRF INVESTMENT FUND	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00
FUND TYPE: AGENCY						
130 PLAC CARD	\$-30.00	\$120.00	\$120.00	\$-30.00	\$0.00	\$-30.00
125 RESTRICTED GIFT #1	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$8,000.00
Total by Fund Type:	\$3,970.00	\$4,120.00	\$4,120.00	\$3,970.00	\$4,000.00	\$7,970.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: UNION CITY PUBLIC LIBRARY

ID: 68-5-196

CASH UNITS ONLY

COUNTY: RANDOLPH 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:	\$777,183.16	\$266,829.89	\$236,305.06	\$807,707.99	\$4,000.00	\$811,707.99
Section II						
Less:						
Investment Sales		\$54,000.00				
Investment Purchases			\$108,000.00			
Transfers In		\$0.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$212,829.89	\$128,305.06			

**CASH AND INVESTMENTS ON PART 4 ARE
807707.99! 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: 68-5-196 PAGE: 1

UNIT NAME: UNION CITY PUBLIC LIBRARY
 COUNTY: RANDOLPH COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>100 GENERAL</u>	
1003101	GENERAL PROPERTY TAXES	\$103,432.58
	Total for: TAXES	\$103,432.58
1003105	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$2,311.22
1003104	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$437.00
1003102	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$29,232.97
1003103	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$4,545.16
	Total for: INTERGOVERNMENTAL	\$36,526.35
100330	COPY MACHINE CHARGES	\$1,465.94
100370	CONTRACTUAL SERVICES	\$7,080.00
	Total for: CHARGES FOR SERVICES	\$8,545.94
100320	FINES AND FEES-OTHER	\$1,226.55
	Total for: FINES, FORFEITURES, AND FEES	\$1,226.55
100351	INTEREST EARNED	\$1,477.48
100350	INTEREST EARNED	\$1,017.73
	Total for: MISCELLANEOUS	\$2,495.21
100370	SALE OF INVESTMENTS	\$54,000.00
	Total for: OTHER FINANCING SOURCES	\$54,000.00
	TOTAL RECEIPTS FOR 100 GENERAL	\$206,226.63
Fund:	<u>165 STATE GRANT</u>	
165	STATE GRANTS-OTHER	\$1,800.00
	Total for: INTERGOVERNMENTAL	\$1,800.00
	TOTAL RECEIPTS FOR 165 STATE GRANT	\$1,800.00
Fund:	<u>110 GIFT</u>	
110	ADJUSTMENT	\$475.00
	Total for: MISCELLANEOUS	\$475.00
	TOTAL RECEIPTS FOR 110 GIFT	\$475.00
Fund:	<u>155 RAINY DAY</u>	
155	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$359.01
	Total for: INTERGOVERNMENTAL	\$359.01
	TOTAL RECEIPTS FOR 155 RAINY DAY	\$359.01
Fund:	<u>120 MEMORIAL</u>	
120	ADJUSTMENT	\$105.26
	Total for: MISCELLANEOUS	\$105.26
	TOTAL RECEIPTS FOR 120 MEMORIAL	\$105.26

	<u>Title</u>	<u>Amount</u>
Fund:	<u>166 COMMUNITY FOUNDATION</u>	
166	MISCELLANEOUS REVENUE-OTHER	\$0.00
	Total for: MISCELLANEOUS	\$0.00
	TOTAL RECEIPTS FOR 166 COMMUNITY FOUNDATION	\$0.00
Fund:	<u>140 LIBRARY IMPROVEMENT RESERVE</u>	
140	OTHER FINANCING SOURCES	\$53,743.99
	Total for: OTHER FINANCING SOURCES	\$53,743.99
	TOTAL RECEIPTS FOR 140 LIBRARY IMPROVEMENT RESERVE	\$53,743.99
Fund:	<u>130 PLAC CARD</u>	
130	PLAC CARD SALES	\$120.00
	Total for: OTHER FINANCING SOURCES	\$120.00
	TOTAL RECEIPTS FOR 130 PLAC CARD	\$120.00
Fund:	<u>125 RESTRICTED GIFT #1</u>	
125	OTHER FINANCING SOURCES	\$4,000.00
	Total for: OTHER FINANCING SOURCES	\$4,000.00
	TOTAL RECEIPTS FOR 125 RESTRICTED GIFT #1	\$4,000.00
	Total Receipts:	\$266,829.89

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

ID: 68-5-196 PAGE: 1
COUNTY: RANDOLPH COUNTY
UNIT NAME: UNION CITY PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$70,640.75
	SUPPLIES		\$2,029.39
	OTHER SERVICES AND CHARGES		\$29,454.89
	CAPITAL OUTLAY		\$18,153.96
	PURCHASE OF INVESTMENTS		\$4,000.00
	TOTAL		\$124,278.99

Fund:	105 OPERATING INVESTMENT FUND		
	PURCHASE OF INVESTMENTS		\$50,000.00
	TOTAL		\$50,000.00

Fund:	165 STATE GRANT		
	OTHER SERVICES AND CHARGES		\$1,800.00
	TOTAL		\$1,800.00

Fund:	110 GIFT		
	SUPPLIES		\$5.35
	TOTAL		\$5.35

Fund:	120 MEMORIAL		
	SUPPLIES		\$68.86
	TOTAL		\$68.86

Fund:	135 SPECIAL REVENUE - OTHER		
	CAPITAL OUTLAY		\$6,031.86
	TOTAL		\$6,031.86

Fund:	145 LIRF INVESTMENT FUND		
	PURCHASE OF INVESTMENTS		\$50,000.00
	TOTAL		\$50,000.00

Fund:	130 PLAC CARD		
	OTHER DISBURSEMENTS		\$120.00
	TOTAL		\$120.00

Fund:	125 RESTRICTED GIFT #1		
	PURCHASE OF INVESTMENTS		\$4,000.00
	TOTAL		\$4,000.00

TOTAL DISBURSEMENTS:			\$236,305.06
-----------------------------	--	--	---------------------

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/SWEEP ACCOUNT	2200010065				\$803,707.99

Total CASH: **\$803,707.99**

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>
08/18/2009	125 RESTRICTED GIFT #1	CERTIFICATE OF DEPOSIT	17455997	\$4,000.00	08/18/2011	1.48	\$4,000.00

Total by Fund: **\$4,000.00**

Total INVESTMENTS: **\$4,000.00**

Total Cash and Investments: **\$807,707.99**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: UNION CITY PUBLIC LIBRARY
COUNTY: RANDOLPH COUNTY

ID: 68-5-196

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: UNION CITY PUBLIC LIBRARY

ID: 68-5-196

COUNTY: RANDOLPH 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: UNION CITY PUBLIC LIBRARY

ID: 68-5-196

COUNTY: RANDOLPH 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: RANDOLPH COUNTY
UNIT NAME: UNION CITY PUBLIC LIBRARY

ID: 68-5-196
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: UNION CITY PUBLIC LIBRARY

ID: 68-5-196

COUNTY: RANDOLPH 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>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------