

FEDERAL IDENTIFICATION NUMBER:  
35-6004212

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

UNIT NAME:  
WEST LAFAYETTE PUBLIC LIBRARY

COUNTY:  
TIPPECANOE COUNTY

ID: 79-5-221  
(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
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- PART 5 - LONG-TERM INDEBTEDNESS (NOT USED FOR 2009)
- PART 6 - INTERGOVERNMENTAL EXPENDITURES
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- PART 9 - REPORT ON GENERAL FIXED ASSETS (NOT USED FOR 2009)
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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: NICK SCHENKEL

DATE SIGNED: \_\_\_\_\_

ADDRESS: 208 WEST COLUMBIA STREET

CITY: WEST LAFAYETTE

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

EMAIL ADDRESS: NICK@WLAF.LIB.IN.US

ZIP: 47906-3010

\*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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
CASH CHANGE	\$75.00	\$0.00	\$0.00	\$75.00	\$0.00	\$75.00
GENERAL	\$25,258.81	\$1,237,433.88	\$1,221,023.33	\$41,669.36	\$0.00	\$41,669.36
<b>Total by Fund Type:</b>	<b>\$25,333.81</b>	<b>\$1,237,433.88</b>	<b>\$1,221,023.33</b>	<b>\$41,744.36</b>	<b>\$0.00</b>	<b>\$41,744.36</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
GIFT	\$-13,076.32	\$97,829.72	\$58,021.16	\$26,732.24	\$0.00	\$26,732.24
GIFT #2	\$157,218.74	\$8,000.00	\$13,095.57	\$152,123.17	\$0.00	\$152,123.17
RAINY DAY	\$22,608.92	\$35,231.04	\$0.00	\$57,839.96	\$0.00	\$57,839.96
TECHNOLOGY	\$2,295.09	\$5,003.29	\$3,944.11	\$3,354.27	\$0.00	\$3,354.27
<b>Total by Fund Type:</b>	<b>\$169,046.43</b>	<b>\$146,064.05</b>	<b>\$75,060.84</b>	<b>\$240,049.64</b>	<b>\$0.00</b>	<b>\$240,049.64</b>
<b>FUND TYPE: DEBT SERVICE</b>						
BOND AND INTEREST REDEMPTION	\$292,970.31	\$1,011,751.10	\$977,580.65	\$327,140.76	\$1,139.86	\$328,280.62
<b>Total by Fund Type:</b>	<b>\$292,970.31</b>	<b>\$1,011,751.10</b>	<b>\$977,580.65</b>	<b>\$327,140.76</b>	<b>\$1,139.86</b>	<b>\$328,280.62</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
CONSTRUCTION	\$0.00	\$0.00	\$354.73	\$-354.73	\$0.00	\$-354.73
LIBRARY CAPITAL PROJECTS	\$47,053.87	\$174,764.27	\$168,729.15	\$53,088.99	\$0.00	\$53,088.99
LIBRARY IMPROVEMENT RESERVE	\$6,480.35	\$0.00	\$0.00	\$6,480.35	\$0.00	\$6,480.35
<b>Total by Fund Type:</b>	<b>\$53,534.22</b>	<b>\$174,764.27</b>	<b>\$169,083.88</b>	<b>\$59,214.61</b>	<b>\$0.00</b>	<b>\$59,214.61</b>
<b>FUND TYPE: AGENCY</b>						
PLAC CARD	\$122.00	\$90.00	\$90.00	\$122.00	\$0.00	\$122.00
<b>Total by Fund Type:</b>	<b>\$122.00</b>	<b>\$90.00</b>	<b>\$90.00</b>	<b>\$122.00</b>	<b>\$0.00</b>	<b>\$122.00</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WEST LAFAYETTE PUBLIC LIBRARY

ID: 79-5-221

**CASH UNITS ONLY**

COUNTY: TIPPECANOE COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES

FOR THE FISCAL YEAR ENDING 2009

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<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>Subtotal All Funds:</b>	<b>\$541,006.77</b>	<b>\$2,570,103.30</b>	<b>\$2,442,838.70</b>	<b>\$668,271.37</b>	<b>\$1,139.86</b>	<b>\$669,411.23</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$0.00				
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$2,570,103.30	\$2,442,838.70			

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,269.50
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$25,486.78
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$51.85
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$300,678.51
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$327,486.64</b>
COPY MACHINE CHARGES	\$2,752.40
CHARGES FOR SERVICES-OTHER	\$1,460.57
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$4,212.97</b>
FINES AND FEES-OTHER	\$29,361.99
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$29,361.99</b>
INTEREST EARNED	\$9,071.37
MISCELLANEOUS REVENUE-OTHER	\$13,725.88
<b>Total for: MISCELLANEOUS</b>	<b>\$22,797.25</b>
TAX ANTICIPATION WARRANTS	\$387,630.14
TAX ANTICIPATION WARRANTS	\$464,675.39
TAX ANTICIPATION WARRANTS	\$1,269.50
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$853,575.03</b>
<b>TOTAL RECEIPTS FOR GENERAL</b>	<b>\$1,237,433.88</b>
Fund: <u>GIFT</u>	
MISCELLANEOUS REVENUE-OTHER	\$97,829.72
MISCELLANEOUS REVENUE-OTHER	\$0.00
<b>Total for: MISCELLANEOUS</b>	<b>\$97,829.72</b>
<b>TOTAL RECEIPTS FOR GIFT</b>	<b>\$97,829.72</b>
Fund: <u>RAINY DAY</u>	
MISCELLANEOUS REVENUE-OTHER	\$35,231.04
<b>Total for: MISCELLANEOUS</b>	<b>\$35,231.04</b>
<b>TOTAL RECEIPTS FOR RAINY DAY</b>	<b>\$35,231.04</b>
Fund: <u>TECHNOLOGY</u>	
STATE GRANTS-OTHER	\$5,003.29
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$5,003.29</b>
<b>TOTAL RECEIPTS FOR TECHNOLOGY</b>	<b>\$5,003.29</b>
Fund: <u>GIFT #2</u>	
MISCELLANEOUS REVENUE-OTHER	\$8,000.00
<b>Total for: MISCELLANEOUS</b>	<b>\$8,000.00</b>

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

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UNIT NAME: WEST LAFAYETTE PUBLIC LIBRARY

COUNTY: TIPPECANOE COUNTY

<u>Title</u>	<u>Amount</u>
<b>TOTAL RECEIPTS FOR GIFT #2</b>	<b>\$8,000.00</b>
Fund: <u>BOND AND INTEREST REDEMPTION</u>	
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$2,271.50
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$45,591.73
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$844,135.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$92.75
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$892,090.98</b>
MISCELLANEOUS REVENUE-OTHER	\$2,271.50
<b>Total for: MISCELLANEOUS</b>	<b>\$2,271.50</b>
TAX ANTICIPATION WARRANTS	\$117,388.62
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$117,388.62</b>
<b>TOTAL RECEIPTS FOR BOND AND INTEREST REDEMPTION</b>	<b>\$1,011,751.10</b>
Fund: <u>LIBRARY CAPITAL PROJECTS</u>	
GENERAL PROPERTY TAXES	\$113,316.13
OTHER TAXES	\$254.50
<b>Total for: TAXES</b>	<b>\$113,570.63</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$254.50
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$5,112.74
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$55,816.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$10.40
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$61,193.64</b>
<b>TOTAL RECEIPTS FOR LIBRARY CAPITAL PROJECTS</b>	<b>\$174,764.27</b>
Fund: <u>PLAC CARD</u>	
PLAC CARD SALES	\$90.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$90.00</b>
<b>TOTAL RECEIPTS FOR PLAC CARD</b>	<b>\$90.00</b>
<b>Total Receipts:</b>	<b>\$2,570,103.30</b>

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

ID: 79-5-221 PAGE: 1  
COUNTY: TIPPECANOE COUNTY  
UNIT NAME: WEST LAFAYETTE PUBLIC LIBRARY

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Fund:	GENERAL		
		PERSONAL SERVICES	\$606,349.07
		SUPPLIES	\$22,361.78
		OTHER SERVICES AND CHARGES	\$584,104.43
		CAPITAL OUTLAY	\$8,208.05
	<b>TOTAL</b>		<b>\$1,221,023.33</b>

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Fund:	GIFT		
		SUPPLIES	\$1,437.67
		CAPITAL OUTLAY	\$56,583.49
	<b>TOTAL</b>		<b>\$58,021.16</b>

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Fund:	TECHNOLOGY		
		OTHER SERVICES AND CHARGES	\$3,944.11
	<b>TOTAL</b>		<b>\$3,944.11</b>

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Fund:	GIFT #2		
		OTHER SERVICES AND CHARGES	\$13,095.57
	<b>TOTAL</b>		<b>\$13,095.57</b>

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Fund:	BOND AND INTEREST REDEMPTION		
		OTHER SERVICES AND CHARGES	\$977,580.65
		PURCHASE OF INVESTMENTS	\$0.00
	<b>TOTAL</b>		<b>\$977,580.65</b>

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Fund:	CONSTRUCTION		
		OTHER SERVICES AND CHARGES	\$354.73
	<b>TOTAL</b>		<b>\$354.73</b>

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Fund:	LIBRARY CAPITAL PROJECTS		
		OTHER SERVICES AND CHARGES	\$166,450.60
		CAPITAL OUTLAY	\$2,278.55
	<b>TOTAL</b>		<b>\$168,729.15</b>

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Fund:	PLAC CARD		
		OTHER SERVICES AND CHARGES	\$90.00
	<b>TOTAL</b>		<b>\$90.00</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$2,442,838.70</b>
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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>
		CHASE CHECKING	0926				\$14,140.70
		CHASE SAVINGS	2045				\$31,169.78
		LAFAYETTE SAVINGS BANK	8959				\$291,050.67
		LAFAYETTE BANK AND TRUST	7939				\$-998.40
		LAFAYETTE BANK AND TRUST	8920				\$332,833.62
		PETTY CASH	7				\$75.00

**Total CASH:** **\$668,271.37**

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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>
01/01/2009	BOND AND INTEREST REDEMPTION	CERTIFICATE OF DEPOSIT	02-71003189	\$1,125.86	03/14/2010	1.64	\$1,139.86

**Total by Fund:** **\$1,139.86**

**Total INVESTMENTS:** **\$1,139.86**

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**Total Cash and Investments:** **\$669,411.23**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WEST LAFAYETTE PUBLIC LIBRARY  
COUNTY: TIPPECANOE COUNTY

ID: 79-5-221

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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: WEST LAFAYETTE PUBLIC LIBRARY

ID: 79-5-221

COUNTY: TIPPECANOE COUNTY

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

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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: WEST LAFAYETTE PUBLIC LIBRARY

ID: 79-5-221

COUNTY: TIPPECANOE COUNTY

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

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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: TIPPECANOE COUNTY  
UNIT NAME: WEST LAFAYETTE PUBLIC LIBRARY

ID: 79-5-221  
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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: WEST LAFAYETTE PUBLIC LIBRARY

ID: 79-5-221

COUNTY: TIPPECANOE COUNTY

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

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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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