

FEDERAL IDENTIFICATION NUMBER:
35-1269600

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

UNIT NAME:
WEST LEBANON-PIKE TWP PUBLIC LI

COUNTY:
WARREN COUNTY

ID: 86-5-233
(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:

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- PART 5 - LONG-TERM INDEBTEDNESS (NOT USED FOR 2009)
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- PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS AND DISBURSEMENTS (NOT USED FOR 2009)
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- 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: TERRI WARGO DATE SIGNED: _____
ADDRESS: 200 N. HIGH STREET CITY: WEST LEBANON
PO BOX 277 EMAIL ADDRESS: WESTLEBLIBRARY@HOTMAIL.COM
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 893-4605 ZIP: 47993-0277

*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	\$11.00	\$0.00	\$0.00	\$11.00	\$0.00	\$11.00
GENERAL	\$57,398.30	\$71,130.35	\$76,402.32	\$52,126.33	\$0.00	\$52,126.33
PETTY CASH	\$90.00	\$0.00	\$0.00	\$90.00	\$0.00	\$90.00
Total by Fund Type:	\$57,499.30	\$71,130.35	\$76,402.32	\$52,227.33	\$0.00	\$52,227.33
FUND TYPE: SPECIAL REVENUE						
GIFT	\$13,278.39	\$1,240.27	\$436.90	\$14,081.76	\$0.00	\$14,081.76
GIFT #2	\$81.97	\$0.00	\$81.97	\$0.00	\$0.00	\$0.00
LEVY EXCESS	\$3,027.00	\$0.00	\$1,321.00	\$1,706.00	\$0.00	\$1,706.00
LOCAL GOVT GRANT #11	\$2,550.51	\$0.00	\$0.00	\$2,550.51	\$0.00	\$2,550.51
RAINY DAY	\$2,860.63	\$1,574.33	\$0.00	\$4,434.96	\$0.00	\$4,434.96
STATE GRANT	\$0.00	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00
SUMMER READING	\$20.97	\$0.00	\$20.97	\$0.00	\$0.00	\$0.00
TECHNOLOGY	\$0.00	\$1,158.55	\$0.00	\$1,158.55	\$0.00	\$1,158.55
TOWNSHIP #1	\$66.98	\$200.00	\$222.40	\$44.58	\$0.00	\$44.58
TOWNSHIP #2	\$14.10	\$252.37	\$266.47	\$0.00	\$0.00	\$0.00
TOWNSHIP #3	\$398.44	\$0.00	\$116.47	\$281.97	\$0.00	\$281.97
TOWNSHIP #4	\$5,455.74	\$500.00	\$1,362.34	\$4,593.40	\$0.00	\$4,593.40
Total by Fund Type:	\$27,754.73	\$5,175.52	\$4,078.52	\$28,851.73	\$0.00	\$28,851.73
FUND TYPE: DEBT SERVICE						
BOND AND INTEREST REDEMPTION	\$7,678.80	\$48,571.77	\$50,500.00	\$5,750.57	\$0.00	\$5,750.57
Total by Fund Type:	\$7,678.80	\$48,571.77	\$50,500.00	\$5,750.57	\$0.00	\$5,750.57
FUND TYPE: CAPITAL PROJECTS						
LIBRARY IMPROVEMENT RESERVE	\$8,500.00	\$5,000.00	\$0.00	\$13,500.00	\$0.00	\$13,500.00
Total by Fund Type:	\$8,500.00	\$5,000.00	\$0.00	\$13,500.00	\$0.00	\$13,500.00
FUND TYPE: AGENCY						
SALES TAX FUND	\$0.00	\$24.40	\$0.00	\$24.40	\$0.00	\$24.40
Total by Fund Type:	\$0.00	\$24.40	\$0.00	\$24.40	\$0.00	\$24.40

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WEST LEBANON-PIKE TWP PUBLIC LI

ID: 86-5-233

CASH UNITS ONLY

COUNTY: WARREN 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:	\$101,432.83	\$129,902.04	\$130,980.84	\$100,354.03	\$0.00	\$100,354.03
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$8,288.68				
Transfers Out			\$8,288.68			
Net Receipts and Disbursements		\$121,613.36	\$122,692.16			

**CASH AND INVESTMENTS ON PART 4 ARE
254503.46! 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: 86-5-233 PAGE: 1
 UNIT NAME: WEST LEBANON-PIKE TWP PUBLIC LI
 COUNTY: WARREN COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$39,847.69
Total for: TAXES	\$39,847.69
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$68.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$6,114.21
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$45.00
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$15,878.03
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$1,784.03
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$1,936.00
Total for: INTERGOVERNMENTAL	\$25,825.27
COPY MACHINE CHARGES	\$654.68
CHARGES FOR SERVICES-OTHER	\$715.20
Total for: CHARGES FOR SERVICES	\$1,369.88
INTEREST EARNED	\$447.09
MISCELLANEOUS REVENUE-OTHER	\$324.75
Total for: MISCELLANEOUS	\$771.84
TRANSFER OF FUNDS-OTHER	\$1,321.00
TRANSFER OF FUNDS-OTHER	\$222.40
TRANSFER OF FUNDS-OTHER	\$266.47
TRANSFER OF FUNDS-OTHER	\$116.47
TRANSFER OF FUNDS-OTHER	\$1,362.34
REIMBURSEMENTS-OTHER	\$26.99
Total for: OTHER FINANCING SOURCES	\$3,315.67
TOTAL RECEIPTS FOR GENERAL	\$71,130.35
Fund: <u>STATE GRANT</u>	
FEDERAL GRANTS-OTHER	\$250.00
Total for: INTERGOVERNMENTAL	\$250.00
TOTAL RECEIPTS FOR STATE GRANT	\$250.00
Fund: <u>GIFT</u>	
CONTRIBUTIONS AND DONATIONS	\$1,240.27
Total for: MISCELLANEOUS	\$1,240.27
TOTAL RECEIPTS FOR GIFT	\$1,240.27
Fund: <u>RAINY DAY</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$1,387.87
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$186.46
Total for: INTERGOVERNMENTAL	\$1,574.33

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

ID: 86-5-233 PAGE: 2
 UNIT NAME: WEST LEBANON-PIKE TWP PUBLIC LI
 COUNTY: WARREN COUNTY

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR RAINY DAY	\$1,574.33
Fund: <u>TECHNOLOGY</u>	
REIMBURSEMENTS-OTHER	\$1,158.55
Total for: OTHER FINANCING SOURCES	\$1,158.55
TOTAL RECEIPTS FOR TECHNOLOGY	\$1,158.55
Fund: <u>GIFT #2</u>	
CONTRIBUTIONS AND DONATIONS	\$0.00
Total for: MISCELLANEOUS	\$0.00
TOTAL RECEIPTS FOR GIFT #2	\$0.00
Fund: <u>TOWNSHIP #1</u>	
TOWNSHIP CONTRACTS (LIBRARIES)	\$200.00
Total for: INTERGOVERNMENTAL	\$200.00
TOTAL RECEIPTS FOR TOWNSHIP #1	\$200.00
Fund: <u>TOWNSHIP #2</u>	
TOWNSHIP CONTRACTS (LIBRARIES)	\$252.37
Total for: INTERGOVERNMENTAL	\$252.37
TOTAL RECEIPTS FOR TOWNSHIP #2	\$252.37
Fund: <u>TOWNSHIP #3</u>	
TOWNSHIP CONTRACTS (LIBRARIES)	\$0.00
Total for: INTERGOVERNMENTAL	\$0.00
TOTAL RECEIPTS FOR TOWNSHIP #3	\$0.00
Fund: <u>TOWNSHIP #4</u>	
TOWNSHIP CONTRACTS (LIBRARIES)	\$500.00
Total for: INTERGOVERNMENTAL	\$500.00
TOTAL RECEIPTS FOR TOWNSHIP #4	\$500.00
Fund: <u>LEVY EXCESS</u>	
TRANSFER OF FUNDS-OTHER	\$0.00
Total for: OTHER FINANCING SOURCES	\$0.00
TOTAL RECEIPTS FOR LEVY EXCESS	\$0.00
Fund: <u>BOND AND INTEREST REDEMPTION</u>	
GENERAL PROPERTY TAXES	\$41,168.51
Total for: TAXES	\$41,168.51

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

ID: 86-5-233 PAGE: 3

UNIT NAME: WEST LEBANON-PIKE TWP PUBLIC LI

COUNTY: WARREN COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>BOND AND INTEREST REDEMPTION</u>	
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$55.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$7,311.26
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$37.00
Total for: INTERGOVERNMENTAL	\$7,403.26
TOTAL RECEIPTS FOR BOND AND INTEREST REDEMPTION	\$48,571.77
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
TRANSFER OF FUNDS-OTHER	\$5,000.00
Total for: OTHER FINANCING SOURCES	\$5,000.00
TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE	\$5,000.00
Fund: <u>SALES TAX FUND</u>	
SALE OF CAPITAL ASSETS	\$24.40
Total for: OTHER FINANCING SOURCES	\$24.40
TOTAL RECEIPTS FOR SALES TAX FUND	\$24.40
Total Receipts:	\$129,902.04

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

ID: 86-5-233 PAGE: 1
COUNTY: WARREN COUNTY
UNIT NAME: WEST LEBANON-PIKE TWP PUBLIC LI

Fund:	GENERAL		
		PERSONAL SERVICES	\$44,831.80
		SUPPLIES	\$4,028.80
		OTHER SERVICES AND CHARGES	\$9,910.61
		CAPITAL OUTLAY	\$12,631.11
		TRANSFER OF FUNDS	\$5,000.00
	TOTAL		\$76,402.32

Fund:	STATE GRANT		
		CAPITAL OUTLAY	\$250.00
	TOTAL		\$250.00

Fund:	GIFT		
		CAPITAL OUTLAY	\$436.90
	TOTAL		\$436.90

Fund:	GIFT #2		
		CAPITAL OUTLAY	\$81.97
	TOTAL		\$81.97

Fund:	SUMMER READING		
		SUPPLIES	\$20.97
	TOTAL		\$20.97

Fund:	TOWNSHIP #1		
		TRANSFER OF FUNDS	\$222.40
	TOTAL		\$222.40

Fund:	TOWNSHIP #2		
		TRANSFER OF FUNDS	\$266.47
	TOTAL		\$266.47

Fund:	TOWNSHIP #3		
		TRANSFER OF FUNDS	\$116.47
	TOTAL		\$116.47

Fund:	TOWNSHIP #4		
		TRANSFER OF FUNDS	\$1,362.34
	TOTAL		\$1,362.34

Fund:	LEVY EXCESS		
		TRANSFER OF FUNDS	\$1,321.00
	TOTAL		\$1,321.00

Fund:	BOND AND INTEREST REDEMPTION		
		OTHER SERVICES AND CHARGES	\$50,500.00
	TOTAL		\$50,500.00

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

ID: 86-5-233 PAGE: 2

COUNTY: WARREN COUNTY
UNIT NAME: WEST LEBANON-PIKE TWP PUBLIC LI

TOTAL DISBURSEMENTS:

\$130,980.84

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>
		NOW CHECKING ACCOUNT	201054201				\$127,251.23
		PETTY CASH	01				\$101.00
		NOW CHECKING ACCOUNT	201054201				\$127,151.23

Total CASH: **\$254,503.46**

Total Cash and Investments: **\$254,503.46**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WEST LEBANON-PIKE TWP PUBLIC LI
COUNTY: WARREN COUNTY

ID: 86-5-233

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: WEST LEBANON-PIKE TWP PUBLIC LI

ID: 86-5-233

COUNTY: WARREN 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: WEST LEBANON-PIKE TWP PUBLIC LI

ID: 86-5-233

COUNTY: WARREN 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: WARREN COUNTY
UNIT NAME: WEST LEBANON-PIKE TWP PUBLIC LI

ID: 86-5-233
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: WEST LEBANON-PIKE TWP PUBLIC LI

ID: 86-5-233

COUNTY: WARREN 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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