

FEDERAL IDENTIFICATION NUMBER:
35-6002127

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

UNIT NAME:
SALEM PUBLIC LIBRARY

COUNTY:
WASHINGTON COUNTY

ID: 88-5-237
(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

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- 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: TREASURER
PRINTED NAME OF OFFICIAL: CHRISTINA LINDBURGH DATE SIGNED: _____
ADDRESS: 212 N. MAIN STREET CITY: SALEM
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): _____ EMAIL ADDRESS: NONE
ZIP: 47167-0000

*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: SALEM PUBLIC LIBRARY

ID: 88-5-237

CASH UNITS ONLY

COUNTY: WASHINGTON 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</u> <u>Fund Balances</u> <u>01/01/2009</u>	<u>2009</u> <u>Receipts</u>	<u>2009</u> <u>Disbursements</u>	<u>Ending Cash</u> <u>Fund Balances</u> <u>12/31/2009</u>	<u>Investments</u> <u>at 12/31/2009</u>	<u>Total Cash and</u> <u>Investments</u> <u>at 12/31/2009</u>
Section I						
FUND TYPE: GENERAL						
CASH CHANGE	\$90.00	\$0.00	\$0.00	\$90.00	\$0.00	\$90.00
GENERAL	\$43,544.52	\$527,542.44	\$361,646.29	\$209,440.67	\$0.00	\$209,440.67
Total by Fund Type:	\$43,634.52	\$527,542.44	\$361,646.29	\$209,530.67	\$0.00	\$209,530.67
FUND TYPE: SPECIAL REVENUE						
GIFT	\$541.53	\$160,170.70	\$138,131.42	\$22,580.81	\$25,000.00	\$47,580.81
LEVY EXCESS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RAINY DAY	\$700.76	\$44,000.00	\$25,000.00	\$19,700.76	\$5,000.00	\$24,700.76
TECHNOLOGY	\$2,700.00	\$2,700.00	\$5,400.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$3,942.29	\$206,870.70	\$168,531.42	\$42,281.57	\$30,000.00	\$72,281.57
FUND TYPE: DEBT SERVICE						
BOND AND INTEREST REDEMPTION	\$8,064.19	\$359,868.42	\$311,670.00	\$56,262.61	\$0.00	\$56,262.61
Total by Fund Type:	\$8,064.19	\$359,868.42	\$311,670.00	\$56,262.61	\$0.00	\$56,262.61
FUND TYPE: CAPITAL PROJECTS						
LIBRARY IMPROVEMENT RESERVE	\$3,791.70	\$74,035.00	\$47,357.98	\$30,468.72	\$20,000.00	\$50,468.72
Total by Fund Type:	\$3,791.70	\$74,035.00	\$47,357.98	\$30,468.72	\$20,000.00	\$50,468.72
FUND TYPE: AGENCY						
PAYROLL	\$1,413.27	\$40,269.16	\$37,455.45	\$4,226.98	\$0.00	\$4,226.98
PLAC CARD	\$0.00	\$90.00	\$90.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$1,413.27	\$40,359.16	\$37,545.45	\$4,226.98	\$0.00	\$4,226.98

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SALEM PUBLIC LIBRARY

ID: 88-5-237

CASH UNITS ONLY

COUNTY: WASHINGTON 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:	\$60,845.97	\$1,208,675.72	\$926,751.14	\$342,770.55	\$50,000.00	\$392,770.55
Section II						
Less:						
Investment Sales		\$10,000.00				
Investment Purchases			\$60,000.00			
Transfers In		\$443,174.16				
Transfers Out			\$443,174.16			
Net Receipts and Disbursements		\$755,501.56	\$423,576.98			

UNIT NAME: SALEM PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: WASHINGTON COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$333,390.81
Total for: TAXES	\$333,390.81
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,487.50
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$37,505.67
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,807.63
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$93,963.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$12,519.00
Total for: INTERGOVERNMENTAL	\$147,282.80
COPY MACHINE CHARGES	\$2,421.25
Total for: CHARGES FOR SERVICES	\$2,421.25
FINES AND FEES-OTHER	\$20,419.27
Total for: FINES, FORFEITURES, AND FEES	\$20,419.27
INTEREST EARNED	\$841.91
MISCELLANEOUS REVENUE-OTHER	\$2,203.59
MISCELLANEOUS REVENUE-OTHER	\$1,411.01
MISCELLANEOUS REVENUE-OTHER	\$31.45
Total for: MISCELLANEOUS	\$4,487.96
TRANSFER OF FUNDS-OTHER	\$5,400.00
TRANSFER OF FUNDS-OTHER	\$13,335.00
INSURANCE REIMBURSEMENTS	\$389.00
REFUNDS-OTHER	\$310.28
REIMBURSEMENTS-OTHER	\$106.07
Total for: OTHER FINANCING SOURCES	\$19,540.35
TOTAL RECEIPTS FOR GENERAL	\$527,542.44
Fund: <u>GIFT</u>	
INTEREST EARNED	\$24.57
MISCELLANEOUS REVENUE-OTHER	\$7,146.13
Total for: MISCELLANEOUS	\$7,170.70
TRANSFER OF FUNDS-OTHER	\$139,000.00
SALE OF INVESTMENTS	\$10,000.00
REFUNDS-OTHER	\$4,000.00
Total for: OTHER FINANCING SOURCES	\$153,000.00
TOTAL RECEIPTS FOR GIFT	\$160,170.70
Fund: <u>RAINY DAY</u>	
TRANSFER OF FUNDS-OTHER	\$44,000.00
Total for: OTHER FINANCING SOURCES	\$44,000.00
TOTAL RECEIPTS FOR RAINY DAY	\$44,000.00

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

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UNIT NAME: SALEM PUBLIC LIBRARY
 COUNTY: WASHINGTON COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>TECHNOLOGY</u>	
STATE GRANTS-OTHER	\$2,700.00
Total for: INTERGOVERNMENTAL	\$2,700.00
TOTAL RECEIPTS FOR TECHNOLOGY	\$2,700.00
Fund: <u>BOND AND INTEREST REDEMPTION</u>	
GENERAL PROPERTY TAXES	\$200,405.09
Total for: TAXES	\$200,405.09
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$823.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$19,864.96
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$990.37
Total for: INTERGOVERNMENTAL	\$21,678.33
RENTAL OF PROPERTY	\$3,450.00
Total for: MISCELLANEOUS	\$3,450.00
TRANSFER OF FUNDS-OTHER	\$134,335.00
Total for: OTHER FINANCING SOURCES	\$134,335.00
TOTAL RECEIPTS FOR BOND AND INTEREST REDEMPTION	\$359,868.42
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
TRANSFER FROM LIBRARY OPERATING FUND	\$1,500.00
TRANSFER OF FUNDS-OTHER	\$65,335.00
INSURANCE REIMBURSEMENTS	\$7,200.00
Total for: OTHER FINANCING SOURCES	\$74,035.00
TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE	\$74,035.00
Fund: <u>PAYROLL</u>	
TRANSFER FROM LIBRARY OPERATING FUND	\$40,269.16
Total for: OTHER FINANCING SOURCES	\$40,269.16
TOTAL RECEIPTS FOR PAYROLL	\$40,269.16
Fund: <u>PLAC CARD</u>	
PLAC CARD SALES	\$90.00
Total for: OTHER FINANCING SOURCES	\$90.00
TOTAL RECEIPTS FOR PLAC CARD	\$90.00
Total Receipts:	\$1,208,675.72

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

ID: 88-5-237 PAGE: 1
 COUNTY: WASHINGTON COUNTY
 UNIT NAME: SALEM PUBLIC LIBRARY

Fund:	GENERAL		
	PERSONAL SERVICES		\$183,436.06
	SUPPLIES		\$8,259.88
	OTHER SERVICES AND CHARGES		\$50,112.12
	CAPITAL OUTLAY		\$28,033.22
	OTHER DISBURSEMENTS		\$35.85
	TRANSFER OF FUNDS		\$91,769.16
	TOTAL		\$361,646.29
Fund:	GIFT		
	SUPPLIES		\$6,131.42
	TRANSFER OF FUNDS		\$97,000.00
	PURCHASE OF INVESTMENTS		\$35,000.00
	TOTAL		\$138,131.42
Fund:	RAINY DAY		
	TRANSFER OF FUNDS		\$20,000.00
	PURCHASE OF INVESTMENTS		\$5,000.00
	TOTAL		\$25,000.00
Fund:	TECHNOLOGY		
	TRANSFER OF FUNDS		\$5,400.00
	TOTAL		\$5,400.00
Fund:	BOND AND INTEREST REDEMPTION		
	CAPITAL OUTLAY		\$100,000.00
	TRANSFER OF FUNDS		\$211,670.00
	TOTAL		\$311,670.00
Fund:	LIBRARY IMPROVEMENT RESERVE		
	OTHER SERVICES AND CHARGES		\$2,822.98
	CAPITAL OUTLAY		\$7,200.00
	TRANSFER OF FUNDS		\$17,335.00
	PURCHASE OF INVESTMENTS		\$20,000.00
	TOTAL		\$47,357.98
Fund:	PAYROLL		
	PERSONAL SERVICES		\$37,455.45
	TRANSFER OF FUNDS		\$0.00
	TOTAL		\$37,455.45
Fund:	PLAC CARD		
	OTHER DISBURSEMENTS		\$90.00
	TOTAL		\$90.00
TOTAL DISBURSEMENTS:			\$926,751.14

PART 4 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2009

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>
		NATIONAL CITY BANK	6540813				\$331,713.61
		MID-SOUTHERN SAVINGS BANK	100024383				\$10,966.94
		CASH CHANGE/PETTY CASH	001				\$90.00

Total CASH: **\$342,770.55**

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>
04/23/2009	GIFT	CERTIFICATE OF DEPOSIT	99001787615	\$0.00	07/22/2009	1.00	\$0.00
10/22/2009	GIFT	CERTIFICATE OF DEPOSIT	5023761	\$0.00	04/22/2010	1.00	\$25,000.00

Total by Fund: **\$25,000.00**

10/20/2009	RAINY DAY	CERTIFICATE OF DEPOSIT	13500247	\$0.00	11/20/2010	1.79	\$5,000.00
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Total by Fund: **\$5,000.00**

10/20/2009	LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	001000030149	\$0.00	01/19/2010	0.75	\$20,000.00
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Total by Fund: **\$20,000.00**

Total INVESTMENTS: **\$50,000.00**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SALEM PUBLIC LIBRARY

ID: 88-5-237

COUNTY: WASHINGTON COUNTY

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PART 4 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2009

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>
Total Cash and Investments:							\$392,770.55

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SALEM PUBLIC LIBRARY
COUNTY: WASHINGTON COUNTY

ID: 88-5-237

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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:

ALL OTHER LOCAL

\$35,255.94

TOTAL PAID TO LOCAL GOVERNMENTS

\$35,255.94

TOTAL PAID TO LOCAL AND STATE GOVERNMENTS

\$35,255.94

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SALEM PUBLIC LIBRARY

ID: 88-5-237

COUNTY: WASHINGTON 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: SALEM PUBLIC LIBRARY

ID: 88-5-237

COUNTY: WASHINGTON 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: WASHINGTON COUNTY
UNIT NAME: SALEM PUBLIC LIBRARY

ID: 88-5-237
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: SALEM PUBLIC LIBRARY

ID: 88-5-237

COUNTY: WASHINGTON 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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