

FEDERAL IDENTIFICATION NUMBER:
35-6000304

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

UNIT NAME:
CAMBRIDGE CITY PUBLIC LIBRARY

COUNTY:
WAYNE COUNTY

ID: 89-5-238
(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: VICTORIA MELEK DATE SIGNED: _____
ADDRESS: 33 WEST MAIN STREET CITY: CAMBRIDGE CITY
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 478-3335 EMAIL ADDRESS: CCITYPL@YAHOO.COM
ZIP: 47327-0000

*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: CAMBRIDGE CITY PUBLIC LIBRARY

ID: 89-5-238

CASH UNITS ONLY

COUNTY: WAYNE 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>
Section I						
FUND TYPE: GENERAL						
100 GENERAL	\$54,636.79	\$394,577.45	\$413,087.45	\$36,126.79	\$0.00	\$36,126.79
Total by Fund Type:	\$54,636.79	\$394,577.45	\$413,087.45	\$36,126.79	\$0.00	\$36,126.79
FUND TYPE: SPECIAL REVENUE						
115 GIFT	\$642.92	\$18,338.95	\$18,818.80	\$163.07	\$0.00	\$163.07
116 GIFT #2	\$93.05	\$280.00	\$357.67	\$15.38	\$0.00	\$15.38
118 GIFT #3	\$0.00	\$1,230.00	\$750.00	\$480.00	\$0.00	\$480.00
119 GIFT #4	\$0.00	\$400.00	\$234.14	\$165.86	\$0.00	\$165.86
120 GIFT #5	\$3,375.66	\$423.87	\$1,770.44	\$2,029.09	\$0.00	\$2,029.09
146 GIFT #6	\$0.00	\$2,548.52	\$75.00	\$2,473.52	\$0.00	\$2,473.52
145 GIFT #7	\$72,214.39	\$158,193.52	\$136,642.76	\$93,765.15	\$0.00	\$93,765.15
135 MEMORIAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
145 MEMORIAL #2	\$8.19	\$426.33	\$434.11	\$0.41	\$10,000.00	\$10,000.41
101 RAINY DAY	\$3,969.00	\$0.00	\$0.00	\$3,969.00	\$0.00	\$3,969.00
130 SAVINGS ACCOUNT/INVESTMENT	\$273.76	\$55.57	\$0.00	\$329.33	\$0.00	\$329.33
Total by Fund Type:	\$80,576.97	\$181,896.76	\$159,082.92	\$103,390.81	\$10,000.00	\$113,390.81
FUND TYPE: DEBT SERVICE						
121 BOND ANTICIPATION NOTE	\$0.00	\$200,013.70	\$0.00	\$200,013.70	\$0.00	\$200,013.70
Total by Fund Type:	\$0.00	\$200,013.70	\$0.00	\$200,013.70	\$0.00	\$200,013.70
FUND TYPE: CAPITAL PROJECTS						
155 LIBRARY CAPITAL PROJECTS	\$26,793.45	\$0.00	\$23,022.16	\$3,771.29	\$0.00	\$3,771.29
125 LIBRARY IMPROVEMENT RESERVE	\$38,158.43	\$3,123.25	\$2,914.58	\$38,367.10	\$0.00	\$38,367.10
Total by Fund Type:	\$64,951.88	\$3,123.25	\$25,936.74	\$42,138.39	\$0.00	\$42,138.39
FUND TYPE: AGENCY						
2001 PAYROLL WITHHOLDING-FEDERAL	\$0.00	\$4,072.08	\$4,072.08	\$0.00	\$0.00	\$0.00
2006 PAYROLL WITHHOLDING-INSURANCE	\$0.00	\$4.75	\$0.00	\$4.75	\$0.00	\$4.75

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CAMBRIDGE CITY PUBLIC LIBRARY

ID: 89-5-238

CASH UNITS ONLY

COUNTY: WAYNE COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES
FOR THE FISCAL YEAR ENDING 2009

PAGE: 2

<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						
2004 PAYROLL	\$0.00	\$1,400.75	\$1,400.75	\$0.00	\$0.00	\$0.00
WITHHOLDING-LOCAL TAX						
2002 PAYROLL	\$0.00	\$7,719.59	\$7,719.59	\$0.00	\$0.00	\$0.00
WITHHOLDING-MEDICARE						
2003 PAYROLL	\$0.00	\$3,774.31	\$3,774.31	\$0.00	\$0.00	\$0.00
WITHHOLDING-STATE						
Total by Fund Type:	\$0.00	\$16,971.48	\$16,966.73	\$4.75	\$0.00	\$4.75

Subtotal All Funds:	\$200,165.64	\$796,582.64	\$615,073.84	\$381,674.44	\$10,000.00	\$391,674.44
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Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$344,069.14	
Transfers Out		\$347,058.72
Net Receipts and Disbursements	\$452,513.50	\$268,015.12

**TRANSFERS IN DO NOT MATCH
TRANSFERS OUT! PLEASE CORRECT.**

	<u>Title</u>	<u>Amount</u>
Fund:	<u>100 GENERAL</u>	
310	GENERAL PROPERTY TAXES	\$141,081.54
	Total for: TAXES	\$141,081.54
3111	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,576.00
3114	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$17,876.77
311	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,379.00
3112	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$24,045.89
3113	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$4,230.97
	Total for: INTERGOVERNMENTAL	\$49,108.63
315	FINES AND FEES-OTHER	\$2,874.12
	Total for: FINES, FORFEITURES, AND FEES	\$2,874.12
319	INTEREST EARNED	\$562.56
	Total for: MISCELLANEOUS	\$562.56
321	TRANSFER OF FUNDS-OTHER	\$88,469.14
321	TRANSFER OF FUNDS-OTHER	\$108,800.00
318	REFUNDS-OTHER	\$3,681.46
	Total for: OTHER FINANCING SOURCES	\$200,950.60
	TOTAL RECEIPTS FOR 100 GENERAL	\$394,577.45
Fund:	<u>115 GIFT</u>	
115	CONTRIBUTIONS AND DONATIONS	\$18,338.95
	Total for: MISCELLANEOUS	\$18,338.95
	TOTAL RECEIPTS FOR 115 GIFT	\$18,338.95
Fund:	<u>130 SAVINGS ACCOUNT/INVESTMENT</u>	
130	INTEREST EARNED	\$55.57
	Total for: MISCELLANEOUS	\$55.57
	TOTAL RECEIPTS FOR 130 SAVINGS ACCOUNT/INVESTMENT	\$55.57
Fund:	<u>116 GIFT #2</u>	
116	CONTRIBUTIONS AND DONATIONS	\$280.00
	Total for: MISCELLANEOUS	\$280.00
	TOTAL RECEIPTS FOR 116 GIFT #2	\$280.00
Fund:	<u>118 GIFT #3</u>	
118	LOCAL GOVERNMENT GRANT-OTHER	\$1,230.00
	Total for: INTERGOVERNMENTAL	\$1,230.00
	TOTAL RECEIPTS FOR 118 GIFT #3	\$1,230.00

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

ID: 89-5-238 PAGE: 2

UNIT NAME: CAMBRIDGE CITY PUBLIC LIBRARY
 COUNTY: WAYNE COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>145 MEMORIAL #2</u>	
140	INTEREST EARNED	\$426.33
	Total for: MISCELLANEOUS	\$426.33
	TOTAL RECEIPTS FOR 145 MEMORIAL #2	\$426.33
Fund:	<u>119 GIFT #4</u>	
119	MISCELLANEOUS REVENUE-OTHER	\$400.00
	Total for: MISCELLANEOUS	\$400.00
	TOTAL RECEIPTS FOR 119 GIFT #4	\$400.00
Fund:	<u>120 GIFT #5</u>	
120	CONTRIBUTIONS AND DONATIONS	\$423.87
	Total for: MISCELLANEOUS	\$423.87
	TOTAL RECEIPTS FOR 120 GIFT #5	\$423.87
Fund:	<u>146 GIFT #6</u>	
146	CONTRIBUTIONS AND DONATIONS	\$2,548.52
	Total for: MISCELLANEOUS	\$2,548.52
	TOTAL RECEIPTS FOR 146 GIFT #6	\$2,548.52
Fund:	<u>145 GIFT #7</u>	
145	INTEREST EARNED	\$750.78
	Total for: MISCELLANEOUS	\$750.78
145	TRANSFER FROM LIBRARY OPERATING FUND	\$146,800.00
145	REFUNDS-OTHER	\$10,642.74
	Total for: OTHER FINANCING SOURCES	\$157,442.74
	TOTAL RECEIPTS FOR 145 GIFT #7	\$158,193.52
Fund:	<u>121 BOND ANTICIPATION NOTE</u>	
121	TAX ANTICIPATION WARRANTS	\$200,013.70
	Total for: OTHER FINANCING SOURCES	\$200,013.70
	TOTAL RECEIPTS FOR 121 BOND ANTICIPATION NOTE	\$200,013.70
Fund:	<u>125 LIBRARY IMPROVEMENT RESERVE</u>	
	INTEREST EARNED	\$3,123.25
	Total for: MISCELLANEOUS	\$3,123.25
	TOTAL RECEIPTS FOR 125 LIBRARY IMPROVEMENT RESERVE	\$3,123.25
Fund:	<u>2001 PAYROLL WITHHOLDING-FEDERAL</u>	

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

ID: 89-5-238 PAGE: 3

UNIT NAME: CAMBRIDGE CITY PUBLIC LIBRARY
 COUNTY: WAYNE COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>2001 PAYROLL WITHHOLDING-FEDERAL</u>	
2001	OTHER TAXES	\$4,072.08
	Total for: TAXES	\$4,072.08
	TOTAL RECEIPTS FOR 2001 PAYROLL WITHHOLDING-FEDERAL	\$4,072.08
Fund:	<u>2003 PAYROLL WITHHOLDING-STATE</u>	
2003	OTHER TAXES	\$3,774.31
	Total for: TAXES	\$3,774.31
	TOTAL RECEIPTS FOR 2003 PAYROLL WITHHOLDING-STATE	\$3,774.31
Fund:	<u>2004 PAYROLL WITHHOLDING-LOCAL TAX</u>	
2004	OTHER TAXES	\$1,400.75
	Total for: TAXES	\$1,400.75
	TOTAL RECEIPTS FOR 2004 PAYROLL WITHHOLDING-LOCAL TAX	\$1,400.75
Fund:	<u>2006 PAYROLL WITHHOLDING-INSURANCE</u>	
2006	INSURANCE REIMBURSEMENTS	\$4.75
	Total for: OTHER FINANCING SOURCES	\$4.75
	TOTAL RECEIPTS FOR 2006 PAYROLL WITHHOLDING-INSURANCE	\$4.75
Fund:	<u>2002 PAYROLL WITHHOLDING-MEDICARE</u>	
2002	OTHER TAXES	\$7,719.59
	Total for: TAXES	\$7,719.59
	TOTAL RECEIPTS FOR 2002 PAYROLL WITHHOLDING-MEDICARE	\$7,719.59
	Total Receipts:	\$796,582.64

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

ID: 89-5-238 PAGE: 1
COUNTY: WAYNE COUNTY
UNIT NAME: CAMBRIDGE CITY PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$118,359.57
	SUPPLIES		\$3,260.76
	OTHER SERVICES AND CHARGES		\$35,278.61
	CAPITAL OUTLAY		\$18,004.79
	TRANSFER OF FUNDS		\$238,183.72
	TOTAL		\$413,087.45

Fund:	115 GIFT		
	OTHER SERVICES AND CHARGES		\$15,359.14
	CAPITAL OUTLAY		\$399.58
	OTHER DISBURSEMENTS		\$3,060.08
	TOTAL		\$18,818.80

Fund:	116 GIFT #2		
	OTHER SERVICES AND CHARGES		\$357.67
	TOTAL		\$357.67

Fund:	118 GIFT #3		
	CAPITAL OUTLAY		\$750.00
	TOTAL		\$750.00

Fund:	145 MEMORIAL #2		
	CAPITAL OUTLAY		\$434.11
	TOTAL		\$434.11

Fund:	119 GIFT #4		
	OTHER SERVICES AND CHARGES		\$234.14
	TOTAL		\$234.14

Fund:	120 GIFT #5		
	CAPITAL OUTLAY		\$1,770.44
	TOTAL		\$1,770.44

Fund:	146 GIFT #6		
	TRANSFER OF FUNDS		\$75.00
	TOTAL		\$75.00

Fund:	145 GIFT #7		
	OTHER SERVICES AND CHARGES		\$2,684.33
	OTHER DISBURSEMENTS		\$25,158.43
	TRANSFER OF FUNDS		\$108,800.00
	TOTAL		\$136,642.76

Fund:	155 LIBRARY CAPITAL PROJECTS		
	OTHER SERVICES AND CHARGES		\$23,022.16
	TOTAL		\$23,022.16

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

ID: 89-5-238 PAGE: 2
COUNTY: WAYNE COUNTY
UNIT NAME: CAMBRIDGE CITY PUBLIC LIBRARY

Fund:	125 LIBRARY IMPROVEMENT RESERVE	
	OTHER SERVICES AND CHARGES	\$2,914.58
	TOTAL	\$2,914.58

Fund:	2001 PAYROLL WITHHOLDING-FEDERAL	
	PERSONAL SERVICES	\$4,072.08
	OTHER DISBURSEMENTS	\$0.00
	TOTAL	\$4,072.08

Fund:	2003 PAYROLL WITHHOLDING-STATE	
	PERSONAL SERVICES	\$3,774.31
	TOTAL	\$3,774.31

Fund:	2004 PAYROLL WITHHOLDING-LOCAL TAX	
	PERSONAL SERVICES	\$1,400.75
	TOTAL	\$1,400.75

Fund:	2006 PAYROLL WITHHOLDING-INSURANCE	
	PERSONAL SERVICES	\$0.00
	OTHER DISBURSEMENTS	\$0.00
	TOTAL	\$0.00

Fund:	2002 PAYROLL WITHHOLDING-MEDICARE	
	PERSONAL SERVICES	\$7,719.59
	TOTAL	\$7,719.59

TOTAL DISBURSEMENTS:		\$615,073.84
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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>
		OPERATING INVESTMENT	6550061920				\$292.13
		CHECKING	233798				\$44,936.00
		SILVER EAGLE	175465				\$9,737.73
		LIRF	5519745				\$38,367.10
		GIFT INVESTMENT	1735870				\$85,854.26
		BUILDING PROJECT	176554				\$2,473.52
		BAN	1769321				\$200,013.70

Total CASH: **\$381,674.44**

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>
11/13/2007	145 MEMORIAL #2	CERTIFICATE OF DEPOSIT	0605042674-8	\$10,000.00	01/13/2011	2.37	\$10,000.00

Total by Fund: **\$10,000.00**

Total INVESTMENTS: **\$10,000.00**

Total Cash and Investments: **\$391,674.44**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CAMBRIDGE CITY PUBLIC LIBRARY
COUNTY: WAYNE COUNTY

ID: 89-5-238

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: CAMBRIDGE CITY PUBLIC LIBRARY

ID: 89-5-238

COUNTY: WAYNE 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: CAMBRIDGE CITY PUBLIC LIBRARY

ID: 89-5-238

COUNTY: WAYNE 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: WAYNE COUNTY
UNIT NAME: CAMBRIDGE CITY PUBLIC LIBRARY

ID: 89-5-238
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: CAMBRIDGE CITY PUBLIC LIBRARY

ID: 89-5-238

COUNTY: WAYNE 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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