FEDERAL IDENTIFICATION NUMBER:
35-6005868

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

UNIT NAME:
HAGERSTOWN PUBLIC LIBRARY

COUNTY:
WAYNE COUNTY

ANNUAL LIBRARY FINANCIAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

LAR-1 (REVISED 2009)

FOR THE FISCAL YEAR THAT ENDED 2009

ID: 89-5-241
(State Board of Accounts USE ONLY)

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: LINDA METTLER DATE SIGNED: _____

ADDRESS: 10 WEST COLLEGE ST CITY: HAGERSTOWN

EMAIL ADDRESS: HJTPLIBRARY@HOTMAIL.COM

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 489-5632 ZIP: 47346-0000

*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: HAGERSTOWN PUBLIC LIBRARY ID: 89-5-241

CASH UNITS ONLY COUNTY: WAYNE COUNTY

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

FOR THE FISCAL YEAR ENDING 2009

Funds **Section I**	Beginning Cash Fund Balances 01/01/2009	2009 Receipts	2009 Disbursements	Ending Cash Fund Balances 12/31/2009	Investments at 12/31/2009	Total Cash and Investments at 12/31/2009
FUND TYPE: GENERAL						
100 GENERAL	$204,543.50	$273,780.49	$241,458.98	$236,865.01	$0.00	$236,865.01
300 LEVY EXCESS FUND	$746.00	$0.00	$0.00	$746.00	$0.00	$746.00
Total by Fund Type:	**$205,289.50**	**$273,780.49**	**$241,458.98**	**$237,611.01**	**$0.00**	**$237,611.01**
FUND TYPE: SPECIAL REVENUE						
311 FRIENDS OF THE LIBRARY	$522.83	$0.00	$0.00	$522.83	$0.00	$522.83
120 GIFT	$9,860.00	$1,690.68	$1,765.68	$9,785.00	$0.00	$9,785.00
110 MEMORIAL	$5,952.00	$293.62	$0.00	$6,245.62	$0.00	$6,245.62
500 RAINY DAY	$40,863.20	$0.00	$0.00	$40,863.20	$0.00	$40,863.20
312 REMC GRANT FUND	$139.99	$250.00	$239.76	$150.23	$0.00	$150.23
310 STORY HOUR	$12.11	$0.00	$0.00	$12.11	$0.00	$12.11
Total by Fund Type:	**$57,350.13**	**$2,234.30**	**$2,005.44**	**$57,578.99**	**$0.00**	**$57,578.99**
FUND TYPE: CAPITAL PROJECTS						
130 LIBRARY IMPROVEMENT RESERVE	$65,929.21	$0.00	$27,358.27	$38,570.94	$35,000.00	$73,570.94
132 LIRF FUND	$-32,620.04	$34,049.10	$0.00	$1,429.06	$0.00	$1,429.06
131 LIRF SAVINGS ACCOUNT	$157,126.73	$-10,419.10	$0.00	$146,707.63	$0.00	$146,707.63
Total by Fund Type:	**$190,435.90**	**$23,630.00**	**$27,358.27**	**$186,707.63**	**$35,000.00**	**$221,707.63**
FUND TYPE: AGENCY						
200 PAYROLL	$1,774.47	$19,941.18	$21,457.67	$257.98	$0.00	$257.98
150 PLAC CARD	$2,053.46	$30.00	$2,053.46	$30.00	$0.00	$30.00
Total by Fund Type:	**$3,827.93**	**$19,971.18**	**$23,511.13**	**$287.98**	**$0.00**	**$287.98**

(LAR-1) ANNUAL FINANCIAL REPORT UNIT NAME: HAGERSTOWN PUBLIC LIBRARY ID: 89-5-241

CASH UNITS ONLY COUNTY: WAYNE COUNTY

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

FOR THE FISCAL YEAR ENDING 2009

Funds **Section I**	Beginning Cash Fund Balances 01/01/2009	2009 Receipts	2009 Disbursements	Ending Cash Fund Balances 12/31/2009	Investments at 12/31/2009	Total Cash and Investments at 12/31/2009
Subtotal All Funds:	**$456,903.46**	**$319,615.97**	**$294,333.82**	**$482,185.61**	**$35,000.00**	**$517,185.61**
Section II						
Less:						
Investment Sales		$0.00				
Investment Purchases			$0.00			
Transfers In		$0.00				
Transfers Out			$0.00			
Net Receipts and Disbursements		$319,615.97	$294,333.82			

CASH AND INVESTMENTS ON PART 4 ARE 508264.41! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

(LAR-1) ANNUAL FINANCIAL REPORT ID: 89-5-241 PAGE: 1

UNIT NAME: HAGERSTOWN PUBLIC LIBRARY

PART 2 - RECEIPTS COUNTY: WAYNE COUNTY

FOR THE FISCAL YEAR ENDING 2009

	Title	Amount
Fund:	100 GENERAL	
3115	GENERAL PROPERTY TAXES	$117,710.41
310	OTHER TAXES	$87,329.57
	Total for: TAXES	**$205,039.98**
370	STATEWIDE LIBRARY CARD PROGRAM	$207.38
3111	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	$2,410.00
3114	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	$16,965.42
3116	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	$1,806.00
3112	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	$34,416.00
3113	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNM	$6,084.00
	Total for: INTERGOVERNMENTAL	**$61,888.80**
316	COPY MACHINE CHARGES	$1,106.76
340	CHARGES FOR SERVICES-OTHER	$374.85
	Total for: CHARGES FOR SERVICES	**$1,481.61**
315	FINES AND FEES-OTHER	$4,172.38
	Total for: FINES, FORFEITURES, AND FEES	**$4,172.38**
319	INTEREST EARNED	$1,568.95
326	MISCELLANEOUS REVENUE-OTHER	$2.00
	Total for: MISCELLANEOUS	**$1,570.95**
330	PLAC CARD SALES	$30.00
323	REFUNDS-OTHER	$428.04
3211	OTHER FINANCING SOURCES	$-26,630.00
3212	OTHER FINANCING SOURCES	$26,000.00
324	OTHER FINANCING SOURCES	$-201.27
	Total for: OTHER FINANCING SOURCES	**$-373.23**
	TOTAL RECEIPTS FOR 100 GENERAL	**$273,780.49**
Fund:	120 GIFT	
323	SPECIAL STATE LIBRARY DISTRIBUTION	$857.88
	Total for: INTERGOVERNMENTAL	**$857.88**
323	MISCELLANEOUS REVENUE-OTHER	$832.80
	Total for: MISCELLANEOUS	**$832.80**
	TOTAL RECEIPTS FOR 120 GIFT	**$1,690.68**
Fund:	110 MEMORIAL	
320	MISCELLANEOUS REVENUE-OTHER	$293.62
	Total for: MISCELLANEOUS	**$293.62**
	TOTAL RECEIPTS FOR 110 MEMORIAL	**$293.62**
Fund:	312 REMC GRANT FUND	

UNIT NAME: HAGERSTOWN PUBLIC LIBRARY

PART 2 - RECEIPTS COUNTY: WAYNE COUNTY

FOR THE FISCAL YEAR ENDING 2009

	Title	Amount
Fund:	312 REMC GRANT FUND	
360	OTHER FINANCING SOURCES	$250.00
	Total for: OTHER FINANCING SOURCES	**$250.00**
TOTAL RECEIPTS FOR 312 REMC GRANT FUND		**$250.00**
Fund:	131 LIRF SAVINGS ACCOUNT	
321	OTHER FINANCING SOURCES	$-7,419.10
3211	OTHER FINANCING SOURCES	$-3,000.00
	Total for: OTHER FINANCING SOURCES	**$-10,419.10**
TOTAL RECEIPTS FOR 131 LIRF SAVINGS ACCOUNT		**$-10,419.10**
Fund:	132 LIRF FUND	
321	OTHER FINANCING SOURCES	$7,419.10
3211	OTHER FINANCING SOURCES	$26,630.00
	Total for: OTHER FINANCING SOURCES	**$34,049.10**
TOTAL RECEIPTS FOR 132 LIRF FUND		**$34,049.10**
Fund:	200 PAYROLL	
200	OTHER TAXES	$19,941.18
	Total for: TAXES	**$19,941.18**
TOTAL RECEIPTS FOR 200 PAYROLL		**$19,941.18**
Fund:	150 PLAC CARD	
330	PLAC CARD SALES	$30.00
	Total for: OTHER FINANCING SOURCES	**$30.00**
TOTAL RECEIPTS FOR 150 PLAC CARD		**$30.00**
Total Receipts:		**$319,615.97**

(LAR-1) ANNUAL FINANCIAL REPORT ID: 89-5-241 PAGE: 1

PART 3 - DISBURSEMENTS COUNTY: WAYNE COUNTY

FOR THE FISCAL YEAR ENDING 2009 UNIT NAME: HAGERSTOWN PUBLIC LIBRARY

Fund: 100 GENERAL		
	PERSONAL SERVICES	$100,161.02
	SUPPLIES	$6,065.78
	OTHER SERVICES AND CHARGES	$88,974.85
	CAPITAL OUTLAY	$49,866.96
	OTHER DISBURSEMENTS	$-3,609.63
TOTAL		**$241,458.98**
Fund: 120 GIFT		
	SUPPLIES	$1,690.68
	OTHER SERVICES AND CHARGES	$50.00
	CAPITAL OUTLAY	$25.00
TOTAL		**$1,765.68**
Fund: 312 REMC GRANT FUND		
	SUPPLIES	$239.76
TOTAL		**$239.76**
Fund: 130 LIBRARY IMPROVEMENT RESERVE		
	CAPITAL OUTLAY	$27,358.27
TOTAL		**$27,358.27**
Fund: 200 PAYROLL		
	PERSONAL SERVICES	$21,457.67
TOTAL		**$21,457.67**
Fund: 150 PLAC CARD		
	OTHER SERVICES AND CHARGES	$2,053.46
TOTAL		**$2,053.46**

TOTAL DISBURSEMENTS: $294,333.82

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: HAGERSTOWN PUBLIC LIBRARY ID: 89-5-241

COUNTY: WAYNE COUNTY

PART 4 - CASH AND INVESTMENTS

FOR THE FISCAL YEAR ENDING 2009

CASH

Purchase Date	Fund Name	Description	Serial No./Acct. No.	Investment Balance, Jan 1	Maturity Date	Interest Rate	Purchase Cost
		US BANK CHECKING	XXXXXXXX4095				$314,535.41
		US BANK SAVINGS	XXXXXXXX0440				$126,354.62
		WEST END SAVINGS	XXXXXXX6564				$27,374.38
		CERT OF DEPOST IN ERROR	02-33-000143				$5,000.00
Total CASH:							**$473,264.41**

INVESTMENTS

Purchase Date	Fund Name	Description	Serial No./Acct. No.	Investment Balance, Jan 1	Maturity Date	Interest Rate	Purchase Cost
06/01/2009	130 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	0240000449	$20,000.00	11/30/2010	2.45	$20,000.00
12/07/2007	130 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	0233000143	$15,000.00	12/07/2010	3.65	$15,000.00
Total by Fund:							**$35,000.00**

Total INVESTMENTS: **$35,000.00**

Total Cash and Investments: **$508,264.41**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: HAGERSTOWN PUBLIC LIBRARY

COUNTY: WAYNE COUNTY

ID: 89-5-241

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: HAGERSTOWN PUBLIC LIBRARY ID: 89-5-241

COUNTY: WAYNE COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES

FOR THE FISCAL YEAR ENDING 2009

CFDA Number	Federal Title	Agency	Award Amount	Fund Title	Receipts	Disbursements

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: HAGERSTOWN PUBLIC LIBRARY ID: 89-5-241

COUNTY: WAYNE COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES PAGE: 1

FOR THE FISCAL YEAR ENDING 2009

Grant Number	Project Name	State Agency	Award Amount	Fund Title	Receipts	Disbursements

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: HAGERSTOWN PUBLIC LIBRARY

ID: 89-5-241

COUNTY: WAYNE COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

PAGE: 1

FOR THE FISCAL YEAR ENDING 2009

Federal ID	Name	Address	County of Operation	Name of Operating Officer	Phone Number	Description of Funding	Amount