

FEDERAL IDENTIFICATION NUMBER:  
35-6002987

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

UNIT NAME:  
SOUTH WHITLEY PUBLIC LIBRARY

COUNTY:  
WHITLEY COUNTY

ID: 92-5-251  
(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 6 - INTERGOVERNMENTAL EXPENDITURES
- 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: DIRECTOR

PRINTED NAME OF OFFICIAL: RENEE WOZNIAK

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

ADDRESS: 201 E FRONT STREET

CITY: SOUTH WHITLEY

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

EMAIL ADDRESS: RWOZNIAK@SWHITLEY.LIB.IN.US

(260) 723-5321

ZIP: 46787-0000

\*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: SOUTH WHITLEY PUBLIC LIBRARY

ID: 92-5-251

**CASH UNITS ONLY**

COUNTY: WHITLEY 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>FUND TYPE: GENERAL</b>						
100 GENERAL	\$68,489.81	\$823,229.47	\$716,167.30	\$175,551.98	\$250,000.00	\$425,551.98
<b>Total by Fund Type:</b>	<b>\$68,489.81</b>	<b>\$823,229.47</b>	<b>\$716,167.30</b>	<b>\$175,551.98</b>	<b>\$250,000.00</b>	<b>\$425,551.98</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
350 BOOK BUDDIES FUND	\$1,092.67	\$89.00	\$0.00	\$1,181.67	\$0.00	\$1,181.67
800 ELI LILLY FUND	\$11,837.63	\$1,100.00	\$0.00	\$12,937.63	\$0.00	\$12,937.63
300 GIFT FUND	\$22,413.32	\$2,827.55	\$0.00	\$25,240.87	\$0.00	\$25,240.87
500 GRANT FUND	\$1,257.30	\$1,000.00	\$1,000.00	\$1,257.30	\$0.00	\$1,257.30
750 RAINY DAY	\$10,839.80	\$166,629.11	\$0.00	\$177,468.91	\$0.00	\$177,468.91
650 STATE TECHNOLOGY GRANT FUND	\$4,500.00	\$6,720.00	\$4,500.00	\$6,720.00	\$0.00	\$6,720.00
<b>Total by Fund Type:</b>	<b>\$51,940.72</b>	<b>\$178,365.66</b>	<b>\$5,500.00</b>	<b>\$224,806.38</b>	<b>\$0.00</b>	<b>\$224,806.38</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
550 LIBRARY CAPITAL PROJECTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400 LIBRARY IMPROVEMENT RESERVE	\$21,818.85	\$25,000.00	\$0.00	\$46,818.85	\$0.00	\$46,818.85
<b>Total by Fund Type:</b>	<b>\$21,818.85</b>	<b>\$25,000.00</b>	<b>\$0.00</b>	<b>\$46,818.85</b>	<b>\$0.00</b>	<b>\$46,818.85</b>
<b>FUND TYPE: AGENCY</b>						
200 PAYROLL	\$3,270.36	\$38,071.55	\$37,929.33	\$3,412.58	\$0.00	\$3,412.58
600 PLAC CARD	\$420.00	\$1,050.00	\$1,200.00	\$270.00	\$0.00	\$270.00
<b>Total by Fund Type:</b>	<b>\$3,690.36</b>	<b>\$39,121.55</b>	<b>\$39,129.33</b>	<b>\$3,682.58</b>	<b>\$0.00</b>	<b>\$3,682.58</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SOUTH WHITLEY PUBLIC LIBRARY

ID: 92-5-251

**CASH UNITS ONLY**

COUNTY: WHITLEY 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>	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>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$145,939.74</b>	<b>\$1,065,716.68</b>	<b>\$760,796.63</b>	<b>\$450,859.79</b>	<b>\$250,000.00</b>	<b>\$700,859.79</b>
<b>Section II</b>						
Less:						
Investment Sales		\$200,000.00				
Investment Purchases			\$250,000.00			
Transfers In		\$76,000.00				
Transfers Out			\$76,000.00			
Net Receipts and Disbursements		\$789,716.68	\$434,796.63			

<u>Title</u>	<u>Amount</u>
Fund: <u>100 GENERAL</u>	
GENERAL PROPERTY TAXES	\$471,316.53
<b>Total for: TAXES</b>	<b>\$471,316.53</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$708.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$43,441.21
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,067.00
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$140,924.03
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$17,316.77
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$203,457.01</b>
COPY MACHINE CHARGES	\$1,735.62
CONTRACTUAL SERVICES	\$32,000.00
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$33,735.62</b>
FINES AND FEES-OTHER	\$4,376.71
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$4,376.71</b>
INTEREST EARNED	\$9,343.60
MISCELLANEOUS REVENUE-OTHER	\$1,000.00
<b>Total for: MISCELLANEOUS</b>	<b>\$10,343.60</b>
SALE OF INVESTMENTS	\$100,000.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$100,000.00</b>
<b>TOTAL RECEIPTS FOR 100 GENERAL</b>	<b>\$823,229.47</b>
Fund: <u>750 RAINY DAY</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$15,629.11
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$15,629.11</b>
TRANSFER FROM LIBRARY OPERATING FUND	\$51,000.00
SALE OF INVESTMENTS	\$100,000.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$151,000.00</b>
<b>TOTAL RECEIPTS FOR 750 RAINY DAY</b>	<b>\$166,629.11</b>
Fund: <u>350 BOOK BUDDIES FUND</u>	
MISCELLANEOUS REVENUE-OTHER	\$89.00
<b>Total for: MISCELLANEOUS</b>	<b>\$89.00</b>
<b>TOTAL RECEIPTS FOR 350 BOOK BUDDIES FUND</b>	<b>\$89.00</b>
Fund: <u>300 GIFT FUND</u>	
CONTRIBUTIONS AND DONATIONS	\$2,827.55
<b>Total for: MISCELLANEOUS</b>	<b>\$2,827.55</b>
<b>TOTAL RECEIPTS FOR 300 GIFT FUND</b>	<b>\$2,827.55</b>

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

ID: 92-5-251 PAGE: 2  
UNIT NAME: SOUTH WHITLEY PUBLIC LIBRARY  
COUNTY: WHITLEY COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>500 GRANT FUND</u>	
MISCELLANEOUS REVENUE-OTHER	\$1,000.00
<b>Total for: MISCELLANEOUS</b>	<b>\$1,000.00</b>
<b>TOTAL RECEIPTS FOR 500 GRANT FUND</b>	<b>\$1,000.00</b>
Fund: <u>800 ELI LILLY FUND</u>	
ADJUSTMENT	\$1,100.00
<b>Total for: MISCELLANEOUS</b>	<b>\$1,100.00</b>
<b>TOTAL RECEIPTS FOR 800 ELI LILLY FUND</b>	<b>\$1,100.00</b>
Fund: <u>650 STATE TECHNOLOGY GRANT FUND</u>	
STATE GRANTS-OTHER	\$6,720.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$6,720.00</b>
<b>TOTAL RECEIPTS FOR 650 STATE TECHNOLOGY GRANT FUND</b>	<b>\$6,720.00</b>
Fund: <u>400 LIBRARY IMPROVEMENT RESERVE</u>	
TRANSFER FROM LIBRARY OPERATING FUND	\$25,000.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$25,000.00</b>
<b>TOTAL RECEIPTS FOR 400 LIBRARY IMPROVEMENT RESERVE</b>	<b>\$25,000.00</b>
Fund: <u>200 PAYROLL</u>	
ADJUSTMENT	\$38,071.55
<b>Total for: MISCELLANEOUS</b>	<b>\$38,071.55</b>
<b>TOTAL RECEIPTS FOR 200 PAYROLL</b>	<b>\$38,071.55</b>
Fund: <u>600 PLAC CARD</u>	
PLAC CARD SALES	\$1,050.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$1,050.00</b>
<b>TOTAL RECEIPTS FOR 600 PLAC CARD</b>	<b>\$1,050.00</b>
<b>Total Receipts:</b>	<b>\$1,065,716.68</b>

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

ID: 92-5-251 PAGE: 1  
COUNTY: WHITLEY COUNTY  
UNIT NAME: SOUTH WHITLEY PUBLIC LIBRARY

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Fund:	100 GENERAL		
	PERSONAL SERVICES		\$218,502.35
	SUPPLIES		\$10,648.18
	OTHER SERVICES AND CHARGES		\$79,169.10
	CAPITAL OUTLAY		\$81,847.67
	TRANSFER OF FUNDS		\$76,000.00
	PURCHASE OF INVESTMENTS		\$250,000.00
	<b>TOTAL</b>		<b>\$716,167.30</b>

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Fund:	500 GRANT FUND		
	OTHER SERVICES AND CHARGES		\$1,000.00
	<b>TOTAL</b>		<b>\$1,000.00</b>

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Fund:	650 STATE TECHNOLOGY GRANT FUND		
	OTHER SERVICES AND CHARGES		\$4,500.00
	<b>TOTAL</b>		<b>\$4,500.00</b>

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Fund:	200 PAYROLL		
	OTHER DISBURSEMENTS		\$37,929.33
	<b>TOTAL</b>		<b>\$37,929.33</b>

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Fund:	600 PLAC CARD		
	OTHER DISBURSEMENTS		\$1,200.00
	<b>TOTAL</b>		<b>\$1,200.00</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$760,796.63</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>
		CHECKING ACCOUNT	XXXXX9222				\$43,678.50
		SAINGS ACCOUNT	XXXXXX2109				\$407,131.29
		PETTY CASH	XXXXXXX				\$50.00

**Total CASH:** **\$450,859.79**

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>
05/06/2009	100 GENERAL	CERTIFICATE OF DEPOSIT	401219567	\$0.00	02/07/2010	2.00	\$25,000.00
09/17/2009	100 GENERAL	CERTIFICATE OF DEPOSIT	401221928	\$0.00	06/17/2010	1.75	\$25,000.00
10/14/2009	100 GENERAL	CERTIFICATE OF DEPOSIT	401222512	\$0.00	07/14/2010	1.74	\$50,000.00
10/14/2009	100 GENERAL	CERTIFICATE OF DEPOSIT	401222520	\$0.00	07/14/2010	1.74	\$50,000.00
10/14/2009	100 GENERAL	CERTIFICATE OF DEPOSIT	401222496	\$0.00	09/14/2011	2.48	\$50,000.00
10/14/2009	100 GENERAL	CERTIFICATE OF DEPOSIT	401222504	\$0.00	09/14/2011	2.48	\$50,000.00

**Total by Fund:** **\$250,000.00**

**Total INVESTMENTS:** **\$250,000.00**

**Total Cash and Investments:** **\$700,859.79**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SOUTH WHITLEY PUBLIC LIBRARY  
COUNTY: WHITLEY COUNTY

ID: 92-5-251

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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: SOUTH WHITLEY PUBLIC LIBRARY

ID: 92-5-251

COUNTY: WHITLEY 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: SOUTH WHITLEY PUBLIC LIBRARY

ID: 92-5-251

COUNTY: WHITLEY 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: WHITLEY COUNTY  
UNIT NAME: SOUTH WHITLEY PUBLIC LIBRARY

ID: 92-5-251  
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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: SOUTH WHITLEY PUBLIC LIBRARY

ID: 92-5-251

COUNTY: WHITLEY 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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