

FEDERAL IDENTIFICATION NUMBER:
35-6000258

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

UNIT NAME:
WELLS COUNTY PUBLIC LIBRARY

COUNTY:
WELLS COUNTY

ID: 90-5-244
(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 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: STEPHANIE DAVIS DATE SIGNED: _____
ADDRESS: 200 WEST WASHINGTON ST CITY: BLUFFTON
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 824-1612 EMAIL ADDRESS: SDAVIS@WELLSCOLIBRARY.ORG
ZIP: 46714-1954

*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: WELLS COUNTY PUBLIC LIBRARY

ID: 90-5-244

CASH UNITS ONLY

COUNTY: WELLS 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	\$685,287.05	\$2,257,209.23	\$2,285,317.33	\$657,178.95	\$100,000.00	\$757,178.95
160 PETTY CASH	\$320.00	\$0.00	\$0.00	\$320.00	\$0.00	\$320.00
Total by Fund Type:	\$685,607.05	\$2,257,209.23	\$2,285,317.33	\$657,498.95	\$100,000.00	\$757,498.95
FUND TYPE: SPECIAL REVENUE						
DONATIONS	\$24,070.76	\$62,554.04	\$69,181.84	\$17,442.96	\$42,700.00	\$60,142.96
125 RAINY DAY	\$0.00	\$43,657.93	\$0.00	\$43,657.93	\$0.00	\$43,657.93
Total by Fund Type:	\$24,070.76	\$106,211.97	\$69,181.84	\$61,100.89	\$42,700.00	\$103,800.89
FUND TYPE: DEBT SERVICE						
110 BOND AND INTEREST REDEMPTION	\$137,447.68	\$723,353.18	\$730,725.00	\$130,075.86	\$0.00	\$130,075.86
Total by Fund Type:	\$137,447.68	\$723,353.18	\$730,725.00	\$130,075.86	\$0.00	\$130,075.86
FUND TYPE: CAPITAL PROJECTS						
120 LIBRARY IMPROVEMENT RESERVE	\$829,325.61	\$533,861.02	\$680,500.00	\$682,686.63	\$200,000.00	\$882,686.63
Total by Fund Type:	\$829,325.61	\$533,861.02	\$680,500.00	\$682,686.63	\$200,000.00	\$882,686.63
FUND TYPE: AGENCY						
200 PAYROLL	\$3,424.67	\$317,488.28	\$317,369.30	\$3,543.65	\$0.00	\$3,543.65
150 PLAC CARD	\$240.00	\$1,020.00	\$840.00	\$420.00	\$0.00	\$420.00
Total by Fund Type:	\$3,664.67	\$318,508.28	\$318,209.30	\$3,963.65	\$0.00	\$3,963.65

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WELLS COUNTY PUBLIC LIBRARY

ID: 90-5-244

CASH UNITS ONLY

COUNTY: WELLS 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						
Subtotal All Funds:	\$1,680,115.77	\$3,939,143.68	\$4,083,933.47	\$1,535,325.98	\$342,700.00	\$1,878,025.98
Section II						
Less:						
Investment Sales		\$435,600.00				
Investment Purchases			\$735,800.00			
Transfers In		\$1,003,898.39				
Transfers Out			\$1,003,898.39			
Net Receipts and Disbursements		\$2,499,645.29	\$2,344,235.08			

	<u>Title</u>	<u>Amount</u>
Fund:	<u>100 GENERAL</u>	
311	GENERAL PROPERTY TAXES	\$866,783.48
	Total for: TAXES	\$866,783.48
334	STATE GRANTS-OTHER	\$9,480.00
3121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$3,367.00
3122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$86,966.69
3125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$12,585.70
3123	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$510,396.00
3124	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$60,829.88
3126	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$79,014.00
	Total for: INTERGOVERNMENTAL	\$762,639.27
3421	COPY MACHINE CHARGES	\$5,641.28
3422	COPY MACHINE CHARGES	\$2,447.25
339	CHARGES FOR SERVICES-OTHER	\$1,347.10
340	CHARGES FOR SERVICES-OTHER	\$1,026.00
	Total for: CHARGES FOR SERVICES	\$10,461.63
3411	FINES AND FEES-OTHER	\$22,400.19
3412	FINES AND FEES-OTHER	\$2,863.93
3431	FINES AND FEES-OTHER	\$11,935.20
3432	FINES AND FEES-OTHER	\$663.25
	Total for: FINES, FORFEITURES, AND FEES	\$37,862.57
361	INTEREST EARNED	\$6,533.49
3441	RENTAL OF PROPERTY	\$4,710.00
3442	RENTAL OF PROPERTY	\$55.00
3603	RENTAL OF PROPERTY	\$9,335.00
396	MISCELLANEOUS REVENUE-OTHER	\$2,159.06
399	MISCELLANEOUS REVENUE-OTHER	\$914.45
	Total for: MISCELLANEOUS	\$23,707.00
3921	TRANSFER FROM LIBRARY OPERATING FUND	\$451,624.27
3929	TRANSFER OF FUNDS-OTHER	\$2,816.90
362	SALE OF INVESTMENTS	\$100,000.00
363	REIMBURSEMENTS-OTHER	\$1,314.11
	Total for: OTHER FINANCING SOURCES	\$555,755.28
	TOTAL RECEIPTS FOR 100 GENERAL	\$2,257,209.23
Fund:	<u>DONATIONS</u>	
361	INTEREST EARNED	\$1,415.31
364	CONTRIBUTIONS AND DONATIONS	\$21,721.01
398	MISCELLANEOUS REVENUE-OTHER	\$50.00
	Total for: MISCELLANEOUS	\$23,186.32

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

ID: 90-5-244 PAGE: 2

UNIT NAME: WELLS COUNTY PUBLIC LIBRARY

COUNTY: WELLS COUNTY

	<u>Title</u>	<u>Amount</u>
Fund: <u>DONATIONS</u>		
3923	TRANSFER OF FUNDS-OTHER	\$3,594.72
362	SALE OF INVESTMENTS	\$35,600.00
396	REFUNDS-OTHER	\$173.00
	Total for: OTHER FINANCING SOURCES	\$39,367.72
TOTAL RECEIPTS FOR DONATIONS		\$62,554.04
Fund: <u>125 RAINY DAY</u>		
3123	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$43,657.93
	Total for: INTERGOVERNMENTAL	\$43,657.93
TOTAL RECEIPTS FOR 125 RAINY DAY		\$43,657.93
Fund: <u>110 BOND AND INTEREST REDEMPTION</u>		
311	GENERAL PROPERTY TAXES	\$322,304.21
	Total for: TAXES	\$322,304.21
3121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,121.00
3122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$29,661.33
3125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$4,663.30
	Total for: INTERGOVERNMENTAL	\$35,445.63
361	INTEREST EARNED	\$240.84
	Total for: MISCELLANEOUS	\$240.84
3922	TRANSFER OF FUNDS-OTHER	\$180,500.00
3926	TRANSFER OF FUNDS-OTHER	\$184,862.50
	Total for: OTHER FINANCING SOURCES	\$365,362.50
TOTAL RECEIPTS FOR 110 BOND AND INTEREST REDEMPTION		\$723,353.18
Fund: <u>120 LIBRARY IMPROVEMENT RESERVE</u>		
361	INTEREST EARNED	\$3,361.02
	Total for: MISCELLANEOUS	\$3,361.02
3926	TRANSFER OF FUNDS-OTHER	\$180,500.00
362	SALE OF INVESTMENTS	\$300,000.00
365	OTHER FINANCING SOURCES	\$50,000.00
	Total for: OTHER FINANCING SOURCES	\$530,500.00
TOTAL RECEIPTS FOR 120 LIBRARY IMPROVEMENT RESERVE		\$533,861.02
Fund: <u>200 PAYROLL</u>		
400	MISCELLANEOUS REVENUE-OTHER	\$60,655.79
400	MISCELLANEOUS REVENUE-OTHER	\$50,633.36
400	MISCELLANEOUS REVENUE-OTHER	\$27,914.03
400	MISCELLANEOUS REVENUE-OTHER	\$15,286.80

UNIT NAME: WELLS COUNTY PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: WELLS COUNTY

FOR THE FISCAL YEAR ENDING 2009

	<u>Title</u>	<u>Amount</u>
Fund:	<u>200 PAYROLL</u>	
400	MISCELLANEOUS REVENUE-OTHER	\$86,166.98
400	MISCELLANEOUS REVENUE-OTHER	\$32,995.00
400	MISCELLANEOUS REVENUE-OTHER	\$24,430.01
400	MISCELLANEOUS REVENUE-OTHER	\$11,842.40
400	MISCELLANEOUS REVENUE-OTHER	\$3,306.94
400	MISCELLANEOUS REVENUE-OTHER	\$2,228.00
400	MISCELLANEOUS REVENUE-OTHER	\$2,028.97
	Total for: MISCELLANEOUS	\$317,488.28
	TOTAL RECEIPTS FOR 200 PAYROLL	\$317,488.28
Fund:	<u>150 PLAC CARD</u>	
3451	PLAC CARD SALES	\$930.00
3452	PLAC CARD SALES	\$90.00
	Total for: OTHER FINANCING SOURCES	\$1,020.00
	TOTAL RECEIPTS FOR 150 PLAC CARD	\$1,020.00
	Total Receipts:	\$3,939,143.68

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PART 3 - DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2009

ID: 90-5-244 PAGE: 1
COUNTY: WELLS COUNTY
UNIT NAME: WELLS COUNTY PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$1,039,449.21
	SUPPLIES		\$35,395.22
	OTHER SERVICES AND CHARGES		\$353,798.64
	CAPITAL OUTLAY		\$204,164.99
	OTHER DISBURSEMENTS		\$885.00
	TRANSFER OF FUNDS		\$451,624.27
	PURCHASE OF INVESTMENTS		\$200,000.00
	TOTAL		\$2,285,317.33

Fund:	DONATIONS		
	SUPPLIES		\$8,482.80
	OTHER SERVICES AND CHARGES		\$7,003.00
	CAPITAL OUTLAY		\$14,301.32
	TRANSFER OF FUNDS		\$3,594.72
	PURCHASE OF INVESTMENTS		\$35,800.00
	TOTAL		\$69,181.84

Fund:	110 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$365,362.50
	TRANSFER OF FUNDS		\$365,362.50
	TOTAL		\$730,725.00

Fund:	120 LIBRARY IMPROVEMENT RESERVE		
	TRANSFER OF FUNDS		\$180,500.00
	PURCHASE OF INVESTMENTS		\$500,000.00
	TOTAL		\$680,500.00

Fund:	200 PAYROLL		
	PERSONAL SERVICES		\$314,552.40
	TRANSFER OF FUNDS		\$2,816.90
	TOTAL		\$317,369.30

Fund:	150 PLAC CARD		
	OTHER SERVICES AND CHARGES		\$840.00
	TOTAL		\$840.00

TOTAL DISBURSEMENTS:			\$4,083,933.47
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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>
		OSSIAN STATE CHECKING	XXX6378				\$1,390,407.47
		OSSIAN STATE B _I SAVINGS	XXX6386				\$130,075.86
		WELLS FARGO CHECKING	XXX1528				\$5,376.26
		WELLS FARGO MONEY MARKET	XXXX2802				\$9,146.39
		PETTY CASH	XXXX				\$320.00

Total CASH: **\$1,535,325.98**

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>
09/09/2009	100 GENERAL	CERTIFICATE OF DEPOSIT	171	\$0.00	09/09/2010	1.75	\$100,000.00
Total by Fund:							\$100,000.00

07/25/2008	DONATIONS	CERTIFICATE OF DEPOSIT	173	\$0.00	01/25/2010	3.70	\$6,900.00
08/21/2009	DONATIONS	CERTIFICATE OF DEPOSIT	173	\$0.00	05/21/2010	1.34	\$1,700.00
08/21/2009	DONATIONS	CERTIFICATE OF DEPOSIT	173	\$0.00	08/21/2010	1.90	\$34,100.00

Total by Fund: **\$42,700.00**

05/29/2009	120 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	172	\$0.00	05/29/2010	1.95	\$100,000.00
08/21/2009	120 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	172	\$0.00	08/21/2010	1.90	\$100,000.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WELLS COUNTY PUBLIC LIBRARY

ID: 90-5-244

COUNTY: WELLS COUNTY

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

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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 by Fund:							\$200,000.00
Total INVESTMENTS:							\$342,700.00
Total Cash and Investments:							\$1,878,025.98

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WELLS COUNTY PUBLIC LIBRARY
COUNTY: WELLS COUNTY

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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:

FIRE PROTECTION

\$905.28

TOTAL PAID TO LOCAL GOVERNMENTS

\$905.28

TOTAL PAID TO LOCAL AND STATE GOVERNMENTS

\$905.28

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WELLS COUNTY PUBLIC LIBRARY

ID: 90-5-244

COUNTY: WELLS 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: WELLS COUNTY PUBLIC LIBRARY

ID: 90-5-244

COUNTY: WELLS 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: WELLS COUNTY
UNIT NAME: WELLS COUNTY PUBLIC LIBRARY

ID: 90-5-244
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: WELLS COUNTY PUBLIC LIBRARY

ID: 90-5-244

COUNTY: WELLS 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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