

FEDERAL IDENTIFICATION NUMBER:  
35-6006220

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

UNIT NAME:  
OTTERBEIN PUBLIC LIBRARY

COUNTY:  
BENTON COUNTY

ID: 4-5-9  
(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: SARAH RAINEY DATE SIGNED: \_\_\_\_\_  
ADDRESS: 23 E FIRST ST CITY: OTTERBEIN  
PO BOX 550 EMAIL ADDRESS: SARAH@OTTERBEINPUBLICLIBRARY.ORG  
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 583-2107 ZIP: 47970-0000

\*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: OTTERBEIN PUBLIC LIBRARY

ID: 4-5-9

**CASH UNITS ONLY**

COUNTY: BENTON 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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
GENERAL	\$15,216.02	\$142,385.11	\$104,070.69	\$53,530.44	\$0.00	\$53,530.44
<b>Total by Fund Type:</b>	<b>\$15,216.02</b>	<b>\$142,385.11</b>	<b>\$104,070.69</b>	<b>\$53,530.44</b>	<b>\$0.00</b>	<b>\$53,530.44</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
DONATIONS	\$20,094.74	\$229.22	\$0.00	\$20,323.96	\$0.00	\$20,323.96
GIFT	\$9,740.22	\$4,025.27	\$2,419.07	\$11,346.42	\$0.00	\$11,346.42
LEVY EXCESS	\$2,706.00	\$0.00	\$0.00	\$2,706.00	\$0.00	\$2,706.00
RAINY DAY	\$9,453.58	\$0.00	\$0.00	\$9,453.58	\$0.00	\$9,453.58
<b>Total by Fund Type:</b>	<b>\$41,994.54</b>	<b>\$4,254.49</b>	<b>\$2,419.07</b>	<b>\$43,829.96</b>	<b>\$0.00</b>	<b>\$43,829.96</b>
<b>FUND TYPE: DEBT SERVICE</b>						
BOND SINKING FUND	\$5,652.00	\$0.00	\$0.00	\$5,652.00	\$0.00	\$5,652.00
DEBT SERVICE - OTHER	\$30,355.39	\$117,105.16	\$100,750.00	\$46,710.55	\$0.00	\$46,710.55
<b>Total by Fund Type:</b>	<b>\$36,007.39</b>	<b>\$117,105.16</b>	<b>\$100,750.00</b>	<b>\$52,362.55</b>	<b>\$0.00</b>	<b>\$52,362.55</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
CONSTRUCTION	\$115,535.86	\$2,316.04	\$8,806.60	\$109,045.30	\$0.00	\$109,045.30
LIBRARY CAPITAL PROJECTS	\$1,142.40	\$330.50	\$600.00	\$872.90	\$0.00	\$872.90
LIBRARY IMPROVEMENT RESERVE	\$29,576.30	\$9,830.50	\$5,209.05	\$34,197.75	\$0.00	\$34,197.75
<b>Total by Fund Type:</b>	<b>\$146,254.56</b>	<b>\$12,477.04</b>	<b>\$14,615.65</b>	<b>\$144,115.95</b>	<b>\$0.00</b>	<b>\$144,115.95</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: OTTERBEIN PUBLIC LIBRARY

ID: 4-5-9

**CASH UNITS ONLY**

COUNTY: BENTON 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>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$239,472.51</b>	<b>\$276,221.80</b>	<b>\$221,855.41</b>	<b>\$293,838.90</b>	<b>\$0.00</b>	<b>\$293,838.90</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$2,500.00				
Transfers Out			\$2,500.00			
Net Receipts and Disbursements		\$273,721.80	\$219,355.41			

**CASH AND INVESTMENTS ON PART 4 ARE  
300603.57! MUST EQUAL ENDING CASH  
AND INVESTMENTS ON THIS PAGE!  
PLEASE CORRECT.**

UNIT NAME: OTTERBEIN PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: BENTON COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$107,592.00
<b>Total for: TAXES</b>	<b>\$107,592.00</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$11.50
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$2,407.33
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$783.59
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$9,850.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$13,790.00
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$3,954.03
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$30,796.45</b>
COPY MACHINE CHARGES	\$889.83
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$889.83</b>
FINES AND FEES-OTHER	\$1,930.65
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$1,930.65</b>
INTEREST EARNED	\$170.22
RENTAL OF PROPERTY	\$40.00
<b>Total for: MISCELLANEOUS</b>	<b>\$210.22</b>
REIMBURSEMENTS-OTHER	\$965.96
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$965.96</b>
<b>TOTAL RECEIPTS FOR GENERAL</b>	<b>\$142,385.11</b>
Fund: <u>DONATIONS</u>	
INTEREST EARNED	\$229.22
<b>Total for: MISCELLANEOUS</b>	<b>\$229.22</b>
<b>TOTAL RECEIPTS FOR DONATIONS</b>	<b>\$229.22</b>
Fund: <u>GIFT</u>	
MISCELLANEOUS REVENUE-OTHER	\$4,025.27
<b>Total for: MISCELLANEOUS</b>	<b>\$4,025.27</b>
<b>TOTAL RECEIPTS FOR GIFT</b>	<b>\$4,025.27</b>
Fund: <u>DEBT SERVICE - OTHER</u>	
GENERAL PROPERTY TAXES	\$112,709.45
<b>Total for: TAXES</b>	<b>\$112,709.45</b>
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,748.03
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$38.41
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$1,786.44</b>
MISCELLANEOUS REVENUE-OTHER	\$2,609.27
<b>Total for: MISCELLANEOUS</b>	<b>\$2,609.27</b>

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

ID: 4-5-9 PAGE: 2

UNIT NAME: OTTERBEIN PUBLIC LIBRARY  
 COUNTY: BENTON COUNTY

<u>Title</u>	<u>Amount</u>
<b>TOTAL RECEIPTS FOR DEBT SERVICE - OTHER</b>	<b>\$117,105.16</b>
Fund: <u>CONSTRUCTION</u>	
INTEREST EARNED	\$2,316.04
<b>Total for: MISCELLANEOUS</b>	<b>\$2,316.04</b>
<b>TOTAL RECEIPTS FOR CONSTRUCTION</b>	<b>\$2,316.04</b>
Fund: <u>LIBRARY CAPITAL PROJECTS</u>	
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$8.50
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$322.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$330.50</b>
<b>TOTAL RECEIPTS FOR LIBRARY CAPITAL PROJECTS</b>	<b>\$330.50</b>
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$49.33
INTEREST EARNED	\$93.13
MISCELLANEOUS REVENUE-OTHER	\$7,178.04
MISCELLANEOUS REVENUE-OTHER	\$10.00
<b>Total for: MISCELLANEOUS</b>	<b>\$7,330.50</b>
TRANSFER FROM LIBRARY OPERATING FUND	\$2,500.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$2,500.00</b>
<b>TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE</b>	<b>\$9,830.50</b>
<b>Total Receipts:</b>	<b>\$276,221.80</b>

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

ID: 4-5-9 PAGE: 1  
COUNTY: BENTON COUNTY  
UNIT NAME: OTTERBEIN PUBLIC LIBRARY

---

Fund:	GENERAL		
		PERSONAL SERVICES	\$64,583.10
		SUPPLIES	\$4,982.59
		OTHER SERVICES AND CHARGES	\$23,664.15
		CAPITAL OUTLAY	\$8,340.85
		TRANSFER OF FUNDS	\$2,500.00
	<b>TOTAL</b>		<b>\$104,070.69</b>

---

Fund:	GIFT		
		OTHER DISBURSEMENTS	\$2,419.07
	<b>TOTAL</b>		<b>\$2,419.07</b>

---

Fund:	DEBT SERVICE - OTHER		
		OTHER SERVICES AND CHARGES	\$100,750.00
	<b>TOTAL</b>		<b>\$100,750.00</b>

---

Fund:	CONSTRUCTION		
		OTHER SERVICES AND CHARGES	\$2,461.76
		OTHER DISBURSEMENTS	\$6,344.84
	<b>TOTAL</b>		<b>\$8,806.60</b>

---

Fund:	LIBRARY CAPITAL PROJECTS		
		PERSONAL SERVICES	\$600.00
	<b>TOTAL</b>		<b>\$600.00</b>

---

Fund:	LIBRARY IMPROVEMENT RESERVE		
		CAPITAL OUTLAY	\$5,209.05
	<b>TOTAL</b>		<b>\$5,209.05</b>

---

<b>TOTAL DISBURSEMENTS:</b>			<b>\$221,855.41</b>
-----------------------------	--	--	---------------------

---

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 SAVINGS	20021828				\$46,608.60
		OPERATING CHECKING	9184237				\$59,558.26
		DEBT SERVICE	9171943				\$46,710.55
		CONSTRUCTION	9508861				\$109,045.30
		LIRF	20010287				\$33,028.86
		SINKAGE	18043275				\$5,652.00

**Total CASH:** **\$300,603.57**

---

**Total Cash and Investments:** **\$300,603.57**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: OTTERBEIN PUBLIC LIBRARY  
COUNTY: BENTON COUNTY

ID: 4-5-9

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: OTTERBEIN PUBLIC LIBRARY

ID: 4-5-9

COUNTY: BENTON 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>
------------------------	----------------------	---------------	---------------------	-------------------	-----------------	----------------------

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: OTTERBEIN PUBLIC LIBRARY

ID: 4-5-9

COUNTY: BENTON 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>
-------------------------	---------------------	---------------------	---------------------	-------------------	-----------------	----------------------

(LAR-1) ANNUAL FINANCIAL REPORT  
PART 9 - REPORT ON CAPITAL ASSETS  
FOR THE FISCAL YEAR ENDING 2009

COUNTY: BENTON COUNTY  
UNIT NAME: OTTERBEIN PUBLIC LIBRARY

ID: 4-5-9  
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: OTTERBEIN PUBLIC LIBRARY

ID: 4-5-9

COUNTY: BENTON 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>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------