

FEDERAL IDENTIFICATION NUMBER:  
35-6005633

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

UNIT NAME:  
WESTVILLE PUBLIC LIBRARY

COUNTY:  
LAPORTE COUNTY

ID: 46-5-132  
(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

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- 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: \_\_\_\_\_

PRINTED NAME OF OFFICIAL: SARA JOHNSON

ADDRESS: 153 MAIN ST., PO BOX 789

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

TITLE: DIRECTOR

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

CITY: WESTVILLE

EMAIL ADDRESS: WVPUBLICLIBRARY@YAHOO.COM

ZIP: 46391-0789

\*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: WESTVILLE PUBLIC LIBRARY

ID: 46-5-132

**CASH UNITS ONLY**

COUNTY: LAPORTE 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</u> <u>Fund Balances</u> <u>01/01/2009</u>	<u>2009</u> <u>Receipts</u>	<u>2009</u> <u>Disbursements</u>	<u>Ending Cash</u> <u>Fund Balances</u> <u>12/31/2009</u>	<u>Investments</u> <u>at 12/31/2009</u>	<u>Total Cash and</u> <u>Investments</u> <u>at 12/31/2009</u>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
CASH CHANGE	\$20.00	\$0.00	\$0.00	\$20.00	\$0.00	\$20.00
GENERAL	\$5,002.54	\$138,245.91	\$79,985.34	\$63,263.11	\$0.00	\$63,263.11
PETTY CASH	\$20.00	\$0.00	\$0.00	\$20.00	\$0.00	\$20.00
<b>Total by Fund Type:</b>	<b>\$5,042.54</b>	<b>\$138,245.91</b>	<b>\$79,985.34</b>	<b>\$63,303.11</b>	<b>\$0.00</b>	<b>\$63,303.11</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
GIFT	\$5,718.84	\$731.96	\$3,434.07	\$3,016.73	\$0.00	\$3,016.73
INTERNET	\$0.00	\$191.76	\$191.76	\$0.00	\$0.00	\$0.00
LEVY EXCESS	\$5,063.00	\$0.00	\$0.00	\$5,063.00	\$0.00	\$5,063.00
RAINY DAY	\$13,000.00	\$0.00	\$0.00	\$13,000.00	\$0.00	\$13,000.00
RIVERBOAT REVENUE SHARING	\$10,000.00	\$5,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00
<b>Total by Fund Type:</b>	<b>\$33,781.84</b>	<b>\$5,923.72</b>	<b>\$3,625.83</b>	<b>\$36,079.73</b>	<b>\$0.00</b>	<b>\$36,079.73</b>
<b>FUND TYPE: DEBT SERVICE</b>						
BOND AND INTEREST REDEMPTION	\$691.97	\$0.00	\$0.00	\$691.97	\$0.00	\$691.97
<b>Total by Fund Type:</b>	<b>\$691.97</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$691.97</b>	<b>\$0.00</b>	<b>\$691.97</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
LIBRARY IMPROVEMENT RESERVE	\$63,708.44	\$0.00	\$60,000.00	\$3,708.44	\$0.00	\$3,708.44
<b>Total by Fund Type:</b>	<b>\$63,708.44</b>	<b>\$0.00</b>	<b>\$60,000.00</b>	<b>\$3,708.44</b>	<b>\$0.00</b>	<b>\$3,708.44</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WESTVILLE PUBLIC LIBRARY

ID: 46-5-132

**CASH UNITS ONLY**

COUNTY: LAPORTE 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>Subtotal All Funds:</b>	<b>\$103,224.79</b>	<b>\$144,169.63</b>	<b>\$143,611.17</b>	<b>\$103,783.25</b>	<b>\$0.00</b>	<b>\$103,783.25</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$60,000.00				
Transfers Out			\$60,000.00			
Net Receipts and Disbursements		\$84,169.63	\$83,611.17			

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

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UNIT NAME: WESTVILLE PUBLIC LIBRARY  
 COUNTY: LAPORTE COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$52,893.89
<b>Total for: TAXES</b>	<b>\$52,893.89</b>
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$16,374.81
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$4,817.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$2,407.13
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$23,598.94</b>
FINES AND FEES-OTHER	\$1,107.49
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$1,107.49</b>
INTEREST EARNED	\$9.59
<b>Total for: MISCELLANEOUS</b>	<b>\$9.59</b>
TRANSFER OF FUNDS-OTHER	\$60,000.00
REFUNDS-OTHER	\$636.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$60,636.00</b>
<b>TOTAL RECEIPTS FOR GENERAL</b>	<b>\$138,245.91</b>
Fund: <u>GIFT</u>	
CONTRIBUTIONS AND DONATIONS	\$731.96
<b>Total for: MISCELLANEOUS</b>	<b>\$731.96</b>
<b>TOTAL RECEIPTS FOR GIFT</b>	<b>\$731.96</b>
Fund: <u>RIVERBOAT REVENUE SHARING</u>	
RIVERBOAT REVENUE SHARING	\$5,000.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$5,000.00</b>
<b>TOTAL RECEIPTS FOR RIVERBOAT REVENUE SHARING</b>	<b>\$5,000.00</b>
Fund: <u>INTERNET</u>	
STATE GRANTS-OTHER	\$191.76
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$191.76</b>
<b>TOTAL RECEIPTS FOR INTERNET</b>	<b>\$191.76</b>
<b>Total Receipts:</b>	<b>\$144,169.63</b>

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

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COUNTY: LAPORTE COUNTY  
UNIT NAME: WESTVILLE PUBLIC LIBRARY

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Fund:	GENERAL		
		PERSONAL SERVICES	\$41,924.75
		SUPPLIES	\$3,598.02
		OTHER SERVICES AND CHARGES	\$22,341.70
		CAPITAL OUTLAY	\$12,070.87
		OTHER DISBURSEMENTS	\$50.00
	<b>TOTAL</b>		<b>\$79,985.34</b>

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Fund:	GIFT		
		CAPITAL OUTLAY	\$3,434.07
	<b>TOTAL</b>		<b>\$3,434.07</b>

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Fund:	INTERNET		
		OTHER SERVICES AND CHARGES	\$191.76
	<b>TOTAL</b>		<b>\$191.76</b>

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Fund:	LIBRARY IMPROVEMENT RESERVE		
		TRANSFER OF FUNDS	\$60,000.00
	<b>TOTAL</b>		<b>\$60,000.00</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$143,611.17</b>
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WESTVILLE PUBLIC LIBRARY

ID: 46-5-132

COUNTY: LAPORTE COUNTY

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

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CASH

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<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>
		PETTY CASH FUND	1 3				\$20.00
		CASH CHANGE FUND	1 4				\$20.00
		CHECKING ACCOUNT	XXXX1339				\$103,743.25

**Total CASH:** **\$103,783.25**

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**Total Cash and Investments:** **\$103,783.25**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WESTVILLE PUBLIC LIBRARY  
COUNTY: LAPORTE COUNTY

ID: 46-5-132

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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: WESTVILLE PUBLIC LIBRARY

ID: 46-5-132

COUNTY: LAPORTE 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: WESTVILLE PUBLIC LIBRARY

ID: 46-5-132

COUNTY: LAPORTE 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: LAPORTE COUNTY  
UNIT NAME: WESTVILLE PUBLIC LIBRARY

ID: 46-5-132  
PAGE: 1

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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: WESTVILLE PUBLIC LIBRARY

ID: 46-5-132

COUNTY: LAPORTE 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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