

FEDERAL IDENTIFICATION NUMBER:
35-6004230

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

UNIT NAME:
WILLARD LIBRARY OF EVANSVILLE

COUNTY:
VANDERBURGH COUNTY

ID: 82-5-608
(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)
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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: BUSINESS MANAGER
PRINTED NAME OF OFFICIAL: KATHY SIMPSON DATE SIGNED: _____
ADDRESS: 21 FIRST AVE. CITY: EVANSVILLE
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 425-4309 EMAIL ADDRESS: KSIMPSON@WILLARD.LIB.IN.US
ZIP: 47710-1294

*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: WILLARD LIBRARY OF EVANSVILLE

ID: 82-5-608

CASH UNITS ONLY

COUNTY: VANDEBURGH 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</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>
Section I						
FUND TYPE: GENERAL						
101 GENERAL	\$23,091.06	\$1,589,894.56	\$1,591,277.83	\$21,707.79	\$0.00	\$21,707.79
Total by Fund Type:	\$23,091.06	\$1,589,894.56	\$1,591,277.83	\$21,707.79	\$0.00	\$21,707.79
FUND TYPE: SPECIAL REVENUE						
108 ENDOWMENT #1	\$1,015,644.26	\$752,907.12	\$784,578.69	\$983,972.69	\$0.00	\$983,972.69
109 ENDOWMENT #2	\$40,570.45	\$2,337.39	\$191.44	\$42,716.40	\$0.00	\$42,716.40
110 ENDOWMENT #3	\$108,916.15	\$6,283.17	\$523.11	\$114,676.21	\$0.00	\$114,676.21
111 ENDOWMENT #4	\$23,490.04	\$1,260.15	\$111.97	\$24,638.22	\$0.00	\$24,638.22
112 ENDOWMENT #5	\$592,776.30	\$13,452.60	\$48,318.60	\$557,910.30	\$0.00	\$557,910.30
14 ENDOWMENT #6	\$759,838.71	\$36,602.08	\$55,663.39	\$740,777.40	\$0.00	\$740,777.40
113 ENDOWMENT #7	\$1,344,179.98	\$60,755.98	\$9,301.56	\$1,395,634.40	\$0.00	\$1,395,634.40
105 EULER FUND	\$1,001.37	\$18,315.28	\$18,315.28	\$1,001.37	\$0.00	\$1,001.37
107 FOUNDATION TREE PROJECT	\$1,747.75	\$85.00	\$0.00	\$1,832.75	\$0.00	\$1,832.75
106 LIBRARY FOUNDATION	\$2,296.63	\$2,972.24	\$3,595.98	\$1,672.89	\$0.00	\$1,672.89
103 MEMORIAL	\$14,865.03	\$23,435.65	\$15,335.40	\$22,965.28	\$0.00	\$22,965.28
104 SPECIAL PROJECTS	\$12,171.39	\$3,403.44	\$2,450.00	\$13,124.83	\$0.00	\$13,124.83
Total by Fund Type:	\$3,917,498.06	\$921,810.10	\$938,385.42	\$3,900,922.74	\$0.00	\$3,900,922.74
FUND TYPE: AGENCY						
102 PAYROLL	\$-30.64	\$525,539.83	\$522,562.83	\$2,946.36	\$0.00	\$2,946.36
Total by Fund Type:	\$-30.64	\$525,539.83	\$522,562.83	\$2,946.36	\$0.00	\$2,946.36

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WILLARD LIBRARY OF EVANSVILLE

ID: 82-5-608

CASH UNITS ONLY

COUNTY: VANDERBURGH 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>
Section I						
Subtotal All Funds:	\$3,940,558.48	\$3,037,244.49	\$3,052,226.08	\$3,925,576.89	\$0.00	\$3,925,576.89
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$1,952,539.83				
Transfers Out			\$731,000.00			
Net Receipts and Disbursements		\$1,084,704.66	\$2,321,226.08			

CASH AND INVESTMENTS ON PART 4 ARE 0.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

TRANSFERS IN DO NOT MATCH TRANSFERS OUT! PLEASE CORRECT.

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

ID: 82-5-608 PAGE: 1

UNIT NAME: WILLARD LIBRARY OF EVANSVILLE
 COUNTY: VANDERBURGH COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>101 GENERAL</u>	
GENERAL PROPERTY TAXES	\$749,943.09
OTHER TAXES	\$417.24
Total for: TAXES	\$750,360.33
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$2,650.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$63,240.48
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$5,749.85
Total for: INTERGOVERNMENTAL	\$71,640.33
COPY MACHINE CHARGES	\$8,282.90
Total for: CHARGES FOR SERVICES	\$8,282.90
FINES AND FEES-OTHER	\$3,160.05
Total for: FINES, FORFEITURES, AND FEES	\$3,160.05
MISCELLANEOUS REVENUE-OTHER	\$4,262.10
MISCELLANEOUS REVENUE-OTHER	\$56,188.85
Total for: MISCELLANEOUS	\$60,450.95
TRANSFER OF FUNDS-OTHER	\$696,000.00
Total for: OTHER FINANCING SOURCES	\$696,000.00
TOTAL RECEIPTS FOR 101 GENERAL	\$1,589,894.56
Fund: <u>108 ENDOWMENT #1</u>	
INTEREST EARNED	\$15,141.34
MISCELLANEOUS REVENUE-OTHER	\$6,765.78
Total for: MISCELLANEOUS	\$21,907.12
TRANSFER OF FUNDS-OTHER	\$731,000.00
Total for: OTHER FINANCING SOURCES	\$731,000.00
TOTAL RECEIPTS FOR 108 ENDOWMENT #1	\$752,907.12
Fund: <u>109 ENDOWMENT #2</u>	
INTEREST EARNED	\$1,859.69
MISCELLANEOUS REVENUE-OTHER	\$477.70
Total for: MISCELLANEOUS	\$2,337.39
TOTAL RECEIPTS FOR 109 ENDOWMENT #2	\$2,337.39
Fund: <u>110 ENDOWMENT #3</u>	
INTEREST EARNED	\$4,870.75
MISCELLANEOUS REVENUE-OTHER	\$1,412.42
Total for: MISCELLANEOUS	\$6,283.17
TOTAL RECEIPTS FOR 110 ENDOWMENT #3	\$6,283.17

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

ID: 82-5-608 PAGE: 2

UNIT NAME: WILLARD LIBRARY OF EVANSVILLE
 COUNTY: VANDEBURGH COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>111 ENDOWMENT #4</u>	
INTEREST EARNED	\$986.05
MISCELLANEOUS REVENUE-OTHER	\$274.10
Total for: MISCELLANEOUS	\$1,260.15
TOTAL RECEIPTS FOR 111 ENDOWMENT #4	\$1,260.15
Fund: <u>104 SPECIAL PROJECTS</u>	
MISCELLANEOUS REVENUE-OTHER	\$3,403.44
Total for: MISCELLANEOUS	\$3,403.44
TOTAL RECEIPTS FOR 104 SPECIAL PROJECTS	\$3,403.44
Fund: <u>103 MEMORIAL</u>	
INTEREST EARNED	\$49.96
MISCELLANEOUS REVENUE-OTHER	\$12,121.52
Total for: MISCELLANEOUS	\$12,171.48
REIMBURSEMENTS-OTHER	\$11,264.17
Total for: OTHER FINANCING SOURCES	\$11,264.17
TOTAL RECEIPTS FOR 103 MEMORIAL	\$23,435.65
Fund: <u>105 EULER FUND</u>	
REFUNDS-OTHER	\$18,315.28
Total for: OTHER FINANCING SOURCES	\$18,315.28
TOTAL RECEIPTS FOR 105 EULER FUND	\$18,315.28
Fund: <u>106 LIBRARY FOUNDATION</u>	
MISCELLANEOUS REVENUE-OTHER	\$2,972.24
Total for: MISCELLANEOUS	\$2,972.24
TOTAL RECEIPTS FOR 106 LIBRARY FOUNDATION	\$2,972.24
Fund: <u>107 FOUNDATION TREE PROJECT</u>	
CONTRIBUTIONS AND DONATIONS	\$85.00
Total for: MISCELLANEOUS	\$85.00
TOTAL RECEIPTS FOR 107 FOUNDATION TREE PROJECT	\$85.00
Fund: <u>112 ENDOWMENT #5</u>	
INTEREST EARNED	\$13,452.60
Total for: MISCELLANEOUS	\$13,452.60
TOTAL RECEIPTS FOR 112 ENDOWMENT #5	\$13,452.60

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

ID: 82-5-608 PAGE: 3
UNIT NAME: WILLARD LIBRARY OF EVANSVILLE
COUNTY: VANDEBURGH COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>14 ENDOWMENT #6</u>	
INTEREST EARNED	\$7,603.45
MISCELLANEOUS REVENUE-OTHER	\$28,998.63
Total for: MISCELLANEOUS	\$36,602.08
TOTAL RECEIPTS FOR 14 ENDOWMENT #6	\$36,602.08
Fund: <u>113 ENDOWMENT #7</u>	
INTEREST EARNED	\$58,854.15
MISCELLANEOUS REVENUE-OTHER	\$1,901.83
Total for: MISCELLANEOUS	\$60,755.98
TOTAL RECEIPTS FOR 113 ENDOWMENT #7	\$60,755.98
Fund: <u>102 PAYROLL</u>	
TRANSFER FROM LIBRARY OPERATING FUND	\$525,539.83
Total for: OTHER FINANCING SOURCES	\$525,539.83
TOTAL RECEIPTS FOR 102 PAYROLL	\$525,539.83
Total Receipts:	\$3,037,244.49

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

ID: 82-5-608 PAGE: 1
COUNTY: VANDERBURGH COUNTY
UNIT NAME: WILLARD LIBRARY OF EVANSVILLE

Fund:	101 GENERAL		
	PERSONAL SERVICES		\$618,064.07
	SUPPLIES		\$17,022.11
	CAPITAL OUTLAY		\$98,217.64
	OTHER DISBURSEMENTS		\$126,974.01
	TRANSFER OF FUNDS		\$731,000.00
	TOTAL		\$1,591,277.83

Fund:	108 ENDOWMENT #1		
	OTHER DISBURSEMENTS		\$784,578.69
	TOTAL		\$784,578.69

Fund:	109 ENDOWMENT #2		
	OTHER DISBURSEMENTS		\$191.44
	TOTAL		\$191.44

Fund:	110 ENDOWMENT #3		
	OTHER DISBURSEMENTS		\$523.11
	TOTAL		\$523.11

Fund:	111 ENDOWMENT #4		
	OTHER DISBURSEMENTS		\$111.97
	TOTAL		\$111.97

Fund:	104 SPECIAL PROJECTS		
	OTHER DISBURSEMENTS		\$2,450.00
	TOTAL		\$2,450.00

Fund:	103 MEMORIAL		
	OTHER DISBURSEMENTS		\$15,335.40
	TOTAL		\$15,335.40

Fund:	105 EULER FUND		
	OTHER DISBURSEMENTS		\$18,315.28
	TOTAL		\$18,315.28

Fund:	106 LIBRARY FOUNDATION		
	OTHER DISBURSEMENTS		\$3,595.98
	TOTAL		\$3,595.98

Fund:	112 ENDOWMENT #5		
	OTHER DISBURSEMENTS		\$48,318.60
	TOTAL		\$48,318.60

Fund:	14 ENDOWMENT #6		
	OTHER DISBURSEMENTS		\$55,663.39
	TOTAL		\$55,663.39

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

ID: 82-5-608 PAGE: 2

COUNTY: VANDERBURGH COUNTY
UNIT NAME: WILLARD LIBRARY OF EVANSVILLE

Fund:	113 ENDOWMENT #7		
	OTHER DISBURSEMENTS		\$9,301.56
	TOTAL		\$9,301.56

Fund:	102 PAYROLL		
	PERSONAL SERVICES		\$522,562.83
	TOTAL		\$522,562.83

TOTAL DISBURSEMENTS:			\$3,052,226.08
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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>
108 ENDOWMENT #1	ENDOWMENT	MISC.	61-2218-01-6	\$0.00		0.00	\$0.00
Total by Fund:							\$0.00
109 ENDOWMENT #2	ENDOWMENT	MISC.	61-2218-02-4	\$0.00		0.00	\$0.00
Total by Fund:							\$0.00
110 ENDOWMENT #3	ENDOWMENT	THRALL FICTION	61-2218-03-2	\$0.00		0.00	\$0.00
Total by Fund:							\$0.00
111 ENDOWMENT #4	ENDOWMENT	GUMBERTS	61-2218-04-0	\$0.00		0.00	\$0.00
Total by Fund:							\$0.00
112 ENDOWMENT #5	ENDOWMENT	EULER	61-2218-05-7	\$0.00		0.00	\$0.00
Total by Fund:							\$0.00
14 ENDOWMENT #6	ENDOWMENT	FOUNDATION	61-2218-07-3	\$0.00		0.00	\$0.00
Total by Fund:							\$0.00
113 ENDOWMENT #7	ENDOWMENT	RICHARDT	61-2218-06-5	\$0.00		0.00	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WILLARD LIBRARY OF EVANSVILLE

ID: 82-5-608

COUNTY: VANDERBURGH 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:							\$0.00
Total INVESTMENTS:							\$0.00
Total Cash and Investments:							\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WILLARD LIBRARY OF EVANSVILLE
COUNTY: VANDEBURGH COUNTY

ID: 82-5-608

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: WILLARD LIBRARY OF EVANSVILLE

ID: 82-5-608

COUNTY: VANDERBURGH 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: WILLARD LIBRARY OF EVANSVILLE

ID: 82-5-608

COUNTY: VANDERBURGH 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: VANDERBURGH COUNTY
UNIT NAME: WILLARD LIBRARY OF EVANSVILLE

ID: 82-5-608
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: WILLARD LIBRARY OF EVANSVILLE

ID: 82-5-608

COUNTY: VANDERBURGH 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>
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