

FEDERAL IDENTIFICATION NUMBER:  
35-1156655

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

UNIT NAME:  
WOLCOTT COMMUNITY LIBRARY

COUNTY:  
WHITE COUNTY

ID: 91-5-248  
(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: DEANNA DREBLOW DATE SIGNED: \_\_\_\_\_  
ADDRESS: 101 E NORTH CITY: WOLCOTT  
PO BOX 376 EMAIL ADDRESS: WOLCOTTLIBRARY@MYWCPL.COM  
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (219) 279-2695 ZIP: 47995-0000

\*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).

**CASH UNITS ONLY**

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES  
FOR THE FISCAL YEAR ENDING 2009

<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	\$7,371.37	\$105,367.35	\$106,547.54	\$6,191.18	\$0.00	\$6,191.18
<b>Total by Fund Type:</b>	<b>\$7,371.37</b>	<b>\$105,367.35</b>	<b>\$106,547.54</b>	<b>\$6,191.18</b>	<b>\$0.00</b>	<b>\$6,191.18</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
DONATIONS	\$1,679.39	\$829.92	\$814.09	\$1,695.22	\$0.00	\$1,695.22
LEVY EXCESS	\$194.00	\$4,576.00	\$194.00	\$4,576.00	\$0.00	\$4,576.00
RAINY DAY	\$4,247.20	\$21,909.20	\$24,354.00	\$1,802.40	\$0.00	\$1,802.40
SAVINGS ACCOUNT/INVESTMENT	\$4,639.12	\$895.55	\$0.00	\$5,534.67	\$30,000.00	\$35,534.67
STATE GRANT	\$1,800.00	\$3,825.00	\$4,275.00	\$1,350.00	\$0.00	\$1,350.00
<b>Total by Fund Type:</b>	<b>\$12,559.71</b>	<b>\$32,035.67</b>	<b>\$29,637.09</b>	<b>\$14,958.29</b>	<b>\$30,000.00</b>	<b>\$44,958.29</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
LIBRARY CAPITAL PROJECTS	\$6,278.41	\$8,999.53	\$6,070.36	\$9,207.58	\$0.00	\$9,207.58
<b>Total by Fund Type:</b>	<b>\$6,278.41</b>	<b>\$8,999.53</b>	<b>\$6,070.36</b>	<b>\$9,207.58</b>	<b>\$0.00</b>	<b>\$9,207.58</b>
<b>FUND TYPE: AGENCY</b>						
PLAC CARD	\$0.00	\$30.00	\$30.00	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$30.00</b>	<b>\$30.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Subtotal All Funds:</b>	<b>\$26,209.49</b>	<b>\$146,432.55</b>	<b>\$142,284.99</b>	<b>\$30,357.05</b>	<b>\$30,000.00</b>	<b>\$60,357.05</b>

**Section II**

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$47,770.00		
Transfers Out			\$47,770.00
<b>Net Receipts and Disbursements</b>	<b>\$98,662.55</b>	<b>\$94,514.99</b>	

**CASH AND INVESTMENTS ON PART 4 ARE 30000.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.**

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

ID: 91-5-248 PAGE: 1

UNIT NAME: WOLCOTT COMMUNITY LIBRARY

COUNTY: WHITE COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$49,596.62
<b>Total for: TAXES</b>	<b>\$49,596.62</b>
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$4,609.56
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$3,186.34
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$18,147.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$1,965.76
TOWNSHIP CONTRACTS (LIBRARIES)	\$2,850.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$30,758.66</b>
COPY MACHINE CHARGES	\$680.20
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$680.20</b>
FINES AND FEES-OTHER	\$285.35
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$285.35</b>
INTEREST EARNED	\$7.77
INTEREST EARNED	\$24.78
CONTRIBUTIONS AND DONATIONS	\$201.95
<b>Total for: MISCELLANEOUS</b>	<b>\$234.50</b>
TRANSFER OF FUNDS-OTHER	\$23,000.00
TRANSFER OF FUNDS-OTHER	\$157.00
PLAC CARD SALES	\$35.46
REFUNDS-OTHER	\$48.80
REIMBURSEMENTS-OTHER	\$570.76
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$23,812.02</b>
<b>TOTAL RECEIPTS FOR GENERAL</b>	<b>\$105,367.35</b>
Fund: <u>DONATIONS</u>	
MISCELLANEOUS REVENUE-OTHER	\$829.92
<b>Total for: MISCELLANEOUS</b>	<b>\$829.92</b>
<b>TOTAL RECEIPTS FOR DONATIONS</b>	<b>\$829.92</b>
Fund: <u>STATE GRANT</u>	
STATE GRANTS-OTHER	\$3,825.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$3,825.00</b>
<b>TOTAL RECEIPTS FOR STATE GRANT</b>	<b>\$3,825.00</b>
Fund: <u>RAINY DAY</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$776.89
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$776.89</b>
INTEREST EARNED	\$7.31
<b>Total for: MISCELLANEOUS</b>	<b>\$7.31</b>

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

ID: 91-5-248 PAGE: 2

UNIT NAME: WOLCOTT COMMUNITY LIBRARY

COUNTY: WHITE COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>RAINY DAY</u>	
TRANSFER FROM LIBRARY OPERATING FUND	\$20,000.00
REIMBURSEMENTS-OTHER	\$1,125.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$21,125.00</b>
<b>TOTAL RECEIPTS FOR RAINY DAY</b>	<b>\$21,909.20</b>
Fund: <u>SAVINGS ACCOUNT/INVESTMENT</u>	
INTEREST EARNED	\$895.55
<b>Total for: MISCELLANEOUS</b>	<b>\$895.55</b>
<b>TOTAL RECEIPTS FOR SAVINGS ACCOUNT/INVESTMENT</b>	<b>\$895.55</b>
Fund: <u>LEVY EXCESS</u>	
TRANSFER FROM LIBRARY OPERATING FUND	\$4,576.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$4,576.00</b>
<b>TOTAL RECEIPTS FOR LEVY EXCESS</b>	<b>\$4,576.00</b>
Fund: <u>LIBRARY CAPITAL PROJECTS</u>	
GENERAL PROPERTY TAXES	\$7,256.21
<b>Total for: TAXES</b>	<b>\$7,256.21</b>
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$534.33
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,111.84
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$1,646.17</b>
INTEREST EARNED	\$5.56
<b>Total for: MISCELLANEOUS</b>	<b>\$5.56</b>
TRANSFER FROM LIBRARY OPERATING FUND	\$37.00
REIMBURSEMENTS-OTHER	\$54.59
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$91.59</b>
<b>TOTAL RECEIPTS FOR LIBRARY CAPITAL PROJECTS</b>	<b>\$8,999.53</b>
Fund: <u>PLAC CARD</u>	
PLAC CARD SALES	\$30.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$30.00</b>
<b>TOTAL RECEIPTS FOR PLAC CARD</b>	<b>\$30.00</b>
<b>Total Receipts:</b>	<b>\$146,432.55</b>

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

ID: 91-5-248 PAGE: 1  
COUNTY: WHITE COUNTY  
UNIT NAME: WOLCOTT COMMUNITY LIBRARY

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Fund:	GENERAL		
	PERSONAL SERVICES		\$54,886.95
	SUPPLIES		\$1,705.36
	OTHER SERVICES AND CHARGES		\$11,233.53
	CAPITAL OUTLAY		\$6,766.70
	OTHER DISBURSEMENTS		\$8,000.00
	TRANSFER OF FUNDS		\$23,955.00
	<b>TOTAL</b>		<b>\$106,547.54</b>

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Fund:	DONATIONS		
	OTHER DISBURSEMENTS		\$814.09
	<b>TOTAL</b>		<b>\$814.09</b>

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Fund:	STATE GRANT		
	OTHER SERVICES AND CHARGES		\$4,275.00
	<b>TOTAL</b>		<b>\$4,275.00</b>

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Fund:	RAINY DAY		
	OTHER DISBURSEMENTS		\$1,354.00
	TRANSFER OF FUNDS		\$23,000.00
	<b>TOTAL</b>		<b>\$24,354.00</b>

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Fund:	LEVY EXCESS		
	TRANSFER OF FUNDS		\$194.00
	<b>TOTAL</b>		<b>\$194.00</b>

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Fund:	LIBRARY CAPITAL PROJECTS		
	SUPPLIES		\$226.60
	OTHER SERVICES AND CHARGES		\$3,073.56
	CAPITAL OUTLAY		\$2,149.20
	TRANSFER OF FUNDS		\$621.00
	<b>TOTAL</b>		<b>\$6,070.36</b>

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Fund:	PLAC CARD		
	OTHER DISBURSEMENTS		\$30.00
	<b>TOTAL</b>		<b>\$30.00</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$142,284.99</b>
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WOLCOTT COMMUNITY LIBRARY

ID: 91-5-248

COUNTY: WHITE COUNTY

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

PAGE: 1

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INVESTMENTS

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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>
12/29/2008	SAVINGS ACCOUNT/INVEST MENT	CERTIFICATE OF DEPOSIT	213703	\$30,000.00	01/29/2010	2.97	\$30,000.00

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**Total by Fund:** **\$30,000.00**

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**Total INVESTMENTS:** **\$30,000.00**

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**Total Cash and Investments:** **\$30,000.00**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WOLCOTT COMMUNITY LIBRARY  
COUNTY: WHITE COUNTY

ID: 91-5-248

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:

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	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WOLCOTT COMMUNITY LIBRARY

ID: 91-5-248

COUNTY: WHITE COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2009

PAGE: 1

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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: WOLCOTT COMMUNITY LIBRARY

ID: 91-5-248

COUNTY: WHITE COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2009

PAGE: 1

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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: WHITE COUNTY  
UNIT NAME: WOLCOTT COMMUNITY LIBRARY

ID: 91-5-248  
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: WOLCOTT COMMUNITY LIBRARY

ID: 91-5-248

COUNTY: WHITE COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES  
FOR THE FISCAL YEAR ENDING 2009

PAGE: 1

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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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