

FEDERAL IDENTIFICATION NUMBER:
35-1409008

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

UNIT NAME:
LIGONIER PUBLIC LIBRARY

COUNTY:
NOBLE COUNTY

ID: 57-5-168
(State Board of Accounts USE ONLY)

ANNUAL LIBRARY FINANCIAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

LAR-1 (REVISED 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

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- PART 5 - LONG-TERM INDEBTEDNESS
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- PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS AND DISBURSEMENTS
- PART 8 - STATEMENT OF STATE GRANT RECEIPTS AND DISBURSEMENTS
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- 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: JERRY NESBITT

ADDRESS: 300 S. MAIN ST.

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 894-4511

TITLE: DIRECTOR

DATE SIGNED: _____

CITY: LIGONIER

ZIP: 46767-1812

*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 2008

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
FUND TYPE: GENERAL						
CASH CHANGE	\$10.00	\$0.00	\$0.00	\$10.00	\$0.00	\$10.00
GENERAL	\$61,198.92	\$276,822.84	\$267,721.04	\$70,300.72	\$0.00	\$70,300.72
LIRF	\$10,658.00	\$6,950.00	\$0.00	\$17,608.00	\$0.00	\$17,608.00
PETTY CASH	\$25.00	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00
Total by Fund Type:	\$71,891.92	\$283,772.84	\$267,721.04	\$87,943.72	\$0.00	\$87,943.72
FUND TYPE: SPECIAL REVENUE						
100TH ANNIVERSARY	\$6,418.87	\$10,821.07	\$15,325.71	\$1,914.23	\$0.00	\$1,914.23
GIFT	\$7,681.64	\$5,371.81	\$10,184.85	\$2,868.60	\$0.00	\$2,868.60
MUSEUM	\$1,282.97	\$1,751.16	\$1,568.91	\$1,465.22	\$0.00	\$1,465.22
PROGRAMMING	\$1,254.72	\$1,577.00	\$2,087.79	\$743.93	\$0.00	\$743.93
RAINY DAY	\$2,000.00	\$28,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00
STATE TECHNOLOGY FUND GRANT FUND	\$1,800.00	\$1,800.00	\$1,950.00	\$1,650.00	\$0.00	\$1,650.00
Total by Fund Type:	\$20,438.20	\$49,321.04	\$31,117.26	\$38,641.98	\$0.00	\$38,641.98
Subtotal All Funds:	\$92,330.12	\$333,093.88	\$298,838.30	\$126,585.70	\$0.00	\$126,585.70

Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$0.00	
Transfers Out		\$0.00
Net Receipts and Disbursements	\$333,093.88	\$298,838.30

**CASH AND INVESTMENTS ON PART 4 ARE
89580.25! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

(LAR-1) ANNUAL FINANCIAL REPORT
 PART 2 - RECEIPTS
 FOR THE FISCAL YEAR ENDING 2008

ID: 57-5-168 PAGE: 1

UNIT NAME: LIGONIER PUBLIC LIBRARY
 COUNTY: NOBLE COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$180,225.66
Total for: TAXES	\$180,225.66
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,357.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$9,913.58
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,532.00
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$55,913.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$6,684.00
TOWNSHIP CONTRACTS (LIBRARIES)	\$18,975.00
Total for: INTERGOVERNMENTAL	\$94,374.58
FINES AND FEES-OTHER	\$2,152.24
Total for: FINES, FORFEITURES, AND FEES	\$2,152.24
INTEREST EARNED	\$70.36
Total for: MISCELLANEOUS	\$70.36
TOTAL RECEIPTS FOR GENERAL	\$276,822.84
Fund: <u>LIRF</u>	
GENERAL PROPERTY TAXES	\$6,950.00
Total for: TAXES	\$6,950.00
TOTAL RECEIPTS FOR LIRF	\$6,950.00
Fund: <u>GIFT</u>	
CONTRIBUTIONS AND DONATIONS	\$5,371.81
Total for: MISCELLANEOUS	\$5,371.81
TOTAL RECEIPTS FOR GIFT	\$5,371.81
Fund: <u>RAINY DAY</u>	
GENERAL PROPERTY TAXES	\$28,000.00
Total for: TAXES	\$28,000.00
TOTAL RECEIPTS FOR RAINY DAY	\$28,000.00
Fund: <u>PROGRAMMING</u>	
CONTRIBUTIONS AND DONATIONS	\$1,577.00
Total for: MISCELLANEOUS	\$1,577.00
TOTAL RECEIPTS FOR PROGRAMMING	\$1,577.00
Fund: <u>MUSEUM</u>	
CONTRIBUTIONS AND DONATIONS	\$1,751.16
Total for: MISCELLANEOUS	\$1,751.16

UNIT NAME: LIGONIER PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: NOBLE COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR MUSEUM	\$1,751.16
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Fund: <u>100TH ANNIVERSARY</u>	
CONTRIBUTIONS AND DONATIONS	\$10,821.07
Total for: MISCELLANEOUS	\$10,821.07
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TOTAL RECEIPTS FOR 100TH ANNIVERSARY	\$10,821.07
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Fund: <u>STATE TECHNOLOGY FUND GRANT FUND</u>	
STATE GRANTS-OTHER	\$1,800.00
Total for: INTERGOVERNMENTAL	\$1,800.00
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TOTAL RECEIPTS FOR STATE TECHNOLOGY FUND GRANT FUND	\$1,800.00
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Total Receipts:	\$333,093.88

(LAR-1) ANNUAL FINANCIAL REPORT
PART 3 - DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

ID: 57-5-168 PAGE: 1
COUNTY: NOBLE COUNTY
UNIT NAME: LIGONIER PUBLIC LIBRARY

Fund:	GENERAL		
		PERSONAL SERVICES	\$194,827.94
		SUPPLIES	\$5,020.25
		OTHER SERVICES AND CHARGES	\$39,825.99
		CAPITAL OUTLAY	\$28,046.86
	TOTAL		\$267,721.04

Fund:	GIFT		
		OTHER DISBURSEMENTS	\$10,184.85
	TOTAL		\$10,184.85

Fund:	PROGRAMMING		
		OTHER DISBURSEMENTS	\$2,087.79
	TOTAL		\$2,087.79

Fund:	100TH ANNIVERSARY		
		OTHER DISBURSEMENTS	\$15,325.71
	TOTAL		\$15,325.71

Fund:	STATE TECHNOLOGY FUND GRANT FUND		
		OTHER DISBURSEMENTS	\$1,950.00
	TOTAL		\$1,950.00

TOTAL DISBURSEMENTS:			\$297,269.39
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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>
		OPERATING	XXXXX	\$0.00			\$33,295.27
		PETTY CASH	XXXXX	\$0.00			\$25.00
		CASH CHANGE	XXXXX	\$0.00			\$10.00
		LIRF	XXXXX	\$0.00			\$17,608.00
		GIFT	XXXXX	\$0.00			\$2,868.60
		RAINY DAY	XXXXX	\$0.00			\$30,000.00
		MUSEUM	XXXXX	\$0.00			\$1,465.22
		PROGRAMMING	XXXXX	\$0.00			\$743.93
		100TH ANNIVERSARY	XXXXX	\$0.00			\$1,914.23
		STATE TECHNOLOGY FUND	XXXXX	\$0.00			\$1,650.00

Total CASH: **\$89,580.25**

Total Cash and Investments: **\$89,580.25**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LIGONIER PUBLIC LIBRARY
COUNTY: NOBLE COUNTY

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FOR THE FISCAL YEAR ENDING 2008

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: LIGONIER PUBLIC LIBRARY

ID: 57-5-168

COUNTY: NOBLE COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2008

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: LIGONIER PUBLIC LIBRARY

ID: 57-5-168

COUNTY: NOBLE COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2008

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>
6000194900	LOCAL LIBRARY CONNECTIVITY GRANT	INDIANA STATE LIBRARY	\$1,800.00	STATE TECHNOLOGY FUND GRANT FUND	\$1,800.00	\$1,950.00

(LAR-1) ANNUAL FINANCIAL REPORT
PART 9 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2008

COUNTY: NOBLE COUNTY
UNIT NAME: LIGONIER PUBLIC LIBRARY

ID: 57-5-168
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GENERAL

BALANCE, JANUARY 1	\$1,019,667.65
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$28,046.86
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$28,046.86</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$1,047,714.51</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LIGONIER PUBLIC LIBRARY

ID: 57-5-168

COUNTY: NOBLE COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2008

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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