

FEDERAL IDENTIFICATION NUMBER:
35-6001959

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

UNIT NAME:
NEW CASTLE-HENRY COUNTY PUBLIC LIBR

COUNTY:
HENRY COUNTY

ID: 33-5-293
(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: WINNIE PRICE

DATE SIGNED: _____

ADDRESS: 376 SOUTH 15TH STREET

CITY: NEW CASTLE

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

EMAIL ADDRESS: BRENDAT@NCHCPL.LIB.IN.US

ZIP: 47362-0000

*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: NEW CASTLE-HENRY COUNTY PUBLIC LIBR ID: 33-5-293

CASH UNITS ONLY

COUNTY: HENRY 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>
Section I						
FUND TYPE: GENERAL						
101 CASH CHANGE	\$120.00	\$0.00	\$0.00	\$120.00	\$0.00	\$120.00
190 DAMAGE DEPOSIT_OTHER FUND	\$0.00	\$2,435.00	\$325.00	\$2,110.00	\$0.00	\$2,110.00
100 GENERAL	\$1,294,461.98	\$2,275,786.41	\$1,749,813.98	\$1,820,434.41	\$0.00	\$1,820,434.41
170 PETTY CASH	\$40.00	\$0.00	\$0.00	\$40.00	\$0.00	\$40.00
Total by Fund Type:	\$1,294,621.98	\$2,278,221.41	\$1,750,138.98	\$1,822,704.41	\$0.00	\$1,822,704.41
FUND TYPE: SPECIAL REVENUE						
195 COMMUNITY FOUNDATION	\$0.00	\$1,000.00	\$125.30	\$874.70	\$0.00	\$874.70
185 FEDERAL GRANTS # 1	\$491.96	\$15,411.19	\$14,976.24	\$926.91	\$0.00	\$926.91
155 FEDERAL GRANTS # 2	\$-1,800.00	\$7,600.00	\$5,800.00	\$0.00	\$0.00	\$0.00
135 GIFT	\$203,138.68	\$542,701.33	\$538,598.35	\$207,241.66	\$250,000.00	\$457,241.66
175 STATE GRANT # 2	\$3,360.00	\$0.00	\$3,360.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$205,190.64	\$566,712.52	\$562,859.89	\$209,043.27	\$250,000.00	\$459,043.27
FUND TYPE: DEBT SERVICE						
165 BOND AND INTEREST REDEMPTION	\$151,906.42	\$1,242,515.81	\$960,000.00	\$434,422.23	\$0.00	\$434,422.23
Total by Fund Type:	\$151,906.42	\$1,242,515.81	\$960,000.00	\$434,422.23	\$0.00	\$434,422.23
FUND TYPE: CAPITAL PROJECTS						
160 CONSTRUCTION	\$29,445.12	\$0.00	\$29,445.12	\$0.00	\$0.00	\$0.00
145 LIBRARY CAPITAL PROJECTS	\$149,078.00	\$18,764.18	\$73,231.60	\$94,610.58	\$0.00	\$94,610.58
140 LIBRARY IMPROVEMENT RESERVE	\$63,062.79	\$4,214.67	\$0.00	\$67,277.46	\$0.00	\$67,277.46
Total by Fund Type:	\$241,585.91	\$22,978.85	\$102,676.72	\$161,888.04	\$0.00	\$161,888.04
FUND TYPE: AGENCY						
200 PAYROLL	\$2,654.22	\$222,196.51	\$221,866.25	\$2,984.48	\$0.00	\$2,984.48
150 PLAC CARD	\$60.00	\$630.00	\$570.00	\$120.00	\$0.00	\$120.00
136 RESTRICTED GIFT #1	\$1,554.70	\$8,428.33	\$9,933.90	\$49.13	\$0.00	\$49.13
Total by Fund Type:	\$4,268.92	\$231,254.84	\$232,370.15	\$3,153.61	\$0.00	\$3,153.61

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NEW CASTLE-HENRY COUNTY PUBLIC LIBR ID: 33-5-293

CASH UNITS ONLY

COUNTY: HENRY 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:	\$1,897,573.87	\$4,341,683.43	\$3,608,045.74	\$2,631,211.56	\$250,000.00	\$2,881,211.56
Section II						
Less:						
Investment Sales		\$527,581.35				
Investment Purchases			\$527,581.35			
Transfers In		\$2,419.83				
Transfers Out			\$2,419.83			
Net Receipts and Disbursements		\$3,811,682.25	\$3,078,044.56			

	<u>Title</u>	<u>Amount</u>
Fund:	<u>100 GENERAL</u>	
311	GENERAL PROPERTY TAXES	\$1,269,061.41
	Total for: TAXES	\$1,269,061.41
3121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$841.00
3122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$229,584.65
3123	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$3,880.66
310	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$686,501.00
	Total for: INTERGOVERNMENTAL	\$920,807.31
3423	COPY MACHINE CHARGES	\$10,173.99
	Total for: CHARGES FOR SERVICES	\$10,173.99
341	FINES AND FEES-OTHER	\$46,411.75
	Total for: FINES, FORFEITURES, AND FEES	\$46,411.75
361	INTEREST EARNED	\$9,583.26
360	MISCELLANEOUS REVENUE-OTHER	\$6,303.34
	Total for: MISCELLANEOUS	\$15,886.60
396	REFUNDS-OTHER	\$1,107.13
395	REIMBURSEMENTS-OTHER	\$12,338.22
	Total for: OTHER FINANCING SOURCES	\$13,445.35
	TOTAL RECEIPTS FOR 100 GENERAL	\$2,275,786.41
Fund:	<u>190 DAMAGE DEPOSIT OTHER FUND</u>	
3445	MISCELLANEOUS REVENUE-OTHER	\$2,435.00
	Total for: MISCELLANEOUS	\$2,435.00
	TOTAL RECEIPTS FOR 190 DAMAGE DEPOSIT_OTHER FUND	\$2,435.00
Fund:	<u>185 FEDERAL GRANTS # 1</u>	
333	FEDERAL REIMBURSEMENTS FOR SERVICES	\$8,800.00
	Total for: CHARGES FOR SERVICES	\$8,800.00
364	CONTRIBUTIONS AND DONATIONS	\$3,408.00
360	MISCELLANEOUS REVENUE-OTHER	\$3,203.19
	Total for: MISCELLANEOUS	\$6,611.19
	TOTAL RECEIPTS FOR 185 FEDERAL GRANTS # 1	\$15,411.19
Fund:	<u>155 FEDERAL GRANTS # 2</u>	
395	REIMBURSEMENTS-OTHER	\$7,600.00
	Total for: OTHER FINANCING SOURCES	\$7,600.00
	TOTAL RECEIPTS FOR 155 FEDERAL GRANTS # 2	\$7,600.00
Fund:	<u>135 GIFT</u>	

	<u>Title</u>	<u>Amount</u>
Fund: <u>135 GIFT</u>		
361	INTEREST EARNED	\$13,765.54
364	CONTRIBUTIONS AND DONATIONS	\$1,354.44
	Total for: MISCELLANEOUS	\$15,119.98
596	SALE OF INVESTMENTS	\$527,581.35
	Total for: OTHER FINANCING SOURCES	\$527,581.35
TOTAL RECEIPTS FOR 135 GIFT		\$542,701.33
Fund: <u>195 COMMUNITY FOUNDATION</u>		
365	LOCAL GOVERNMENT GRANT-OTHER	\$1,000.00
	Total for: INTERGOVERNMENTAL	\$1,000.00
TOTAL RECEIPTS FOR 195 COMMUNITY FOUNDATION		\$1,000.00
Fund: <u>165 BOND AND INTEREST REDEMPTION</u>		
311	GENERAL PROPERTY TAXES	\$1,118,707.84
	Total for: TAXES	\$1,118,707.84
3121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$694.00
3122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$117,952.36
3123	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$3,206.34
	Total for: INTERGOVERNMENTAL	\$121,852.70
361	INTEREST EARNED	\$1,955.27
	Total for: MISCELLANEOUS	\$1,955.27
TOTAL RECEIPTS FOR 165 BOND AND INTEREST REDEMPTION		\$1,242,515.81
Fund: <u>145 LIBRARY CAPITAL PROJECTS</u>		
311	GENERAL PROPERTY TAXES	\$16,006.01
	Total for: TAXES	\$16,006.01
3122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$2,277.35
	Total for: INTERGOVERNMENTAL	\$2,277.35
361	INTEREST EARNED	\$480.82
	Total for: MISCELLANEOUS	\$480.82
TOTAL RECEIPTS FOR 145 LIBRARY CAPITAL PROJECTS		\$18,764.18
Fund: <u>140 LIBRARY IMPROVEMENT RESERVE</u>		
361	INTEREST EARNED	\$214.67
368	MISCELLANEOUS REVENUE-OTHER	\$4,000.00
	Total for: MISCELLANEOUS	\$4,214.67
TOTAL RECEIPTS FOR 140 LIBRARY IMPROVEMENT RESERVE		\$4,214.67

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

ID: 33-5-293 PAGE: 3
UNIT NAME: NEW CASTLE-HENRY COUNTY PUBLIC LIBR
COUNTY: HENRY COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>200 PAYROLL</u>	
200	MISCELLANEOUS REVENUE-OTHER	\$222,196.51
	Total for: MISCELLANEOUS	\$222,196.51
	TOTAL RECEIPTS FOR 200 PAYROLL	\$222,196.51
Fund:	<u>150 PLAC CARD</u>	
350	PLAC CARD SALES	\$630.00
	Total for: OTHER FINANCING SOURCES	\$630.00
	TOTAL RECEIPTS FOR 150 PLAC CARD	\$630.00
Fund:	<u>136 RESTRICTED GIFT #1</u>	
364	CONTRIBUTIONS AND DONATIONS	\$5,997.00
	Total for: MISCELLANEOUS	\$5,997.00
593	TRANSFER FROM LIBRARY OPERATING FUND	\$2,419.83
395	REIMBURSEMENTS-OTHER	\$11.50
	Total for: OTHER FINANCING SOURCES	\$2,431.33
	TOTAL RECEIPTS FOR 136 RESTRICTED GIFT #1	\$8,428.33
	Total Receipts:	\$4,341,683.43

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

ID: 33-5-293 PAGE: 1
COUNTY: HENRY COUNTY
UNIT NAME: NEW CASTLE-HENRY COUNTY PUBLIC LIBR

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$1,043,542.98
	SUPPLIES		\$86,753.22
	OTHER SERVICES AND CHARGES		\$317,909.47
	CAPITAL OUTLAY		\$299,028.18
	OTHER DISBURSEMENTS		\$160.30
	TRANSFER OF FUNDS		\$2,419.83
	TOTAL		\$1,749,813.98

Fund:	190 DAMAGE DEPOSIT _OTHER FUND		
	OTHER DISBURSEMENTS		\$325.00
	TOTAL		\$325.00

Fund:	185 FEDERAL GRANTS # 1		
	CAPITAL OUTLAY		\$14,976.24
	TOTAL		\$14,976.24

Fund:	155 FEDERAL GRANTS # 2		
	PERSONAL SERVICES		\$5,800.00
	TOTAL		\$5,800.00

Fund:	135 GIFT		
	OTHER SERVICES AND CHARGES		\$11,017.00
	PURCHASE OF INVESTMENTS		\$527,581.35
	TOTAL		\$538,598.35

Fund:	175 STATE GRANT # 2		
	OTHER SERVICES AND CHARGES		\$3,360.00
	TOTAL		\$3,360.00

Fund:	195 COMMUNITY FOUNDATION		
	SUPPLIES		\$125.30
	TOTAL		\$125.30

Fund:	165 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$960,000.00
	TOTAL		\$960,000.00

Fund:	160 CONSTRUCTION		
	CAPITAL OUTLAY		\$29,445.12
	TOTAL		\$29,445.12

Fund:	145 LIBRARY CAPITAL PROJECTS		
	CAPITAL OUTLAY		\$73,231.60
	TOTAL		\$73,231.60

Fund:	200 PAYROLL		
	PERSONAL SERVICES		\$221,866.25

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

ID: 33-5-293 PAGE: 2
COUNTY: HENRY COUNTY
UNIT NAME: NEW CASTLE-HENRY COUNTY PUBLIC LIBR

TOTAL		\$221,866.25
<hr/>		
Fund: 150 PLAC CARD		
	OTHER DISBURSEMENTS	\$570.00
TOTAL		\$570.00
<hr/>		
Fund: 136 RESTRICTED GIFT #1		
	SUPPLIES	\$3,866.86
	OTHER SERVICES AND CHARGES	\$50.00
	CAPITAL OUTLAY	\$6,017.04
TOTAL		\$9,933.90
<hr/>		
TOTAL DISBURSEMENTS:		\$3,608,045.74

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>
		AMERIANA BANK - OPERATING	0127786867				\$108,009.14
		CITIZENS STATE - LIRF/CPF	0000416210				\$161,888.04
		FUND 170	PETTY CASH				\$40.00
			FUND				
		AMERIANA - OPERATING	0127797298				\$1,719,490.49
		AMERIANA - GIFT	01277997092				\$207,241.66
		AMERIANA - BIRF	0127797337				\$434,422.23
		CASH CHANGE FUND	CASH CHANGE				\$120.00
			FUND				

Total CASH: **\$2,631,211.56**

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>
08/05/2009	135 GIFT	CERTIFICATE OF DEPOSIT	416262	\$273,185.36	05/05/2010	2.00	\$250,000.00

Total by Fund: **\$250,000.00**

Total INVESTMENTS: **\$250,000.00**

Total Cash and Investments: **\$2,881,211.56**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NEW CASTLE-HENRY COUNTY PUBLIC LIBR ID: 33-5-293
COUNTY: HENRY COUNTY

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: NEW CASTLE-HENRY COUNTY PUBLIC LIBR ID: 33-5-293

COUNTY: HENRY 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: NEW CASTLE-HENRY COUNTY PUBLIC LIBR ID: 33-5-293

COUNTY: HENRY 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: HENRY COUNTY
UNIT NAME: NEW CASTLE-HENRY COUNTY PUBLIC LIBR

ID: 33-5-293
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: NEW CASTLE-HENRY COUNTY PUBLIC LIBR ID: 33-5-293

COUNTY: HENRY 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>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------