

FEDERAL IDENTIFICATION NUMBER:
35-1580516

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

UNIT NAME:
CROWN POINT COMMUNITY PUBLIC LIBRAR

COUNTY:
LAKE COUNTY

ID: 45-5-276
(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
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- 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: KATHERINE LODOVISI

ADDRESS: 214 SOUTH COURT STREET

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

TITLE: BUSINESS MANAGER

DATE SIGNED: _____

CITY: CROWN POINT

EMAIL ADDRESS: KLODOVISI@CROWNPOINTLIBRARY.ORG

ZIP: 46307-0000

*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: CROWN POINT COMMUNITY PUBLIC LIBRAR ID: 45-5-276

CASH UNITS ONLY

COUNTY: LAKE 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						
100 GENERAL	\$713,605.41	\$1,665,976.86	\$1,611,672.90	\$767,909.37	\$0.00	\$767,909.37
Total by Fund Type:	\$713,605.41	\$1,665,976.86	\$1,611,672.90	\$767,909.37	\$0.00	\$767,909.37
FUND TYPE: SPECIAL REVENUE						
820 EXCESS WELFARE DISTRIBUTION FUND	\$0.00	\$23,548.00	\$0.00	\$23,548.00	\$0.00	\$23,548.00
910 RAINY DAY	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00
800 STATE TECHNOLOGY GRANT	\$9,135.70	\$14,220.00	\$11,880.00	\$11,475.70	\$0.00	\$11,475.70
Total by Fund Type:	\$9,135.70	\$137,768.00	\$11,880.00	\$135,023.70	\$0.00	\$135,023.70
FUND TYPE: CAPITAL PROJECTS						
300 LIBRARY CAPITAL PROJECTS	\$776,380.35	\$394,595.86	\$130,796.96	\$1,040,179.25	\$0.00	\$1,040,179.25
400 LIBRARY IMPROVEMENT RESERVE	\$346,216.47	\$206.53	\$0.00	\$346,423.00	\$0.00	\$346,423.00
Total by Fund Type:	\$1,122,596.82	\$394,802.39	\$130,796.96	\$1,386,602.25	\$0.00	\$1,386,602.25
FUND TYPE: PRIVATE PURPOSE						
500 GIFT _MEMORIAL FUNDS	\$44,112.03	\$240,873.18	\$6,318.91	\$278,666.30	\$5,000.00	\$283,666.30
Total by Fund Type:	\$44,112.03	\$240,873.18	\$6,318.91	\$278,666.30	\$5,000.00	\$283,666.30
FUND TYPE: AGENCY						
600 PUBLIC LIBRARY ACCESS CARD	\$0.00	\$90.00	\$90.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$0.00	\$90.00	\$90.00	\$0.00	\$0.00	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CROWN POINT COMMUNITY PUBLIC LIBRAR ID: 45-5-276

CASH UNITS ONLY

COUNTY: LAKE 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:	\$1,889,449.96	\$2,439,510.43	\$1,760,758.77	\$2,568,201.62	\$5,000.00	\$2,573,201.62
Section II						
Less:						
Investment Sales		\$575,000.00				
Investment Purchases			\$500,000.00			
Transfers In		\$100,000.00				
Transfers Out			\$100,000.00			
Net Receipts and Disbursements		\$1,764,510.43	\$1,160,758.77			

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

ID: 45-5-276 PAGE: 1

UNIT NAME: CROWN POINT COMMUNITY PUBLIC LIBRAR
 COUNTY: LAKE COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>100 GENERAL</u>	
210211	GENERAL PROPERTY TAXES	\$1,097,003.03
	Total for: TAXES	\$1,097,003.03
230231	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$3,839.00
220221	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$87,544.20
240241	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$5,124.41
	Total for: INTERGOVERNMENTAL	\$96,507.61
120	COPY MACHINE CHARGES	\$6,048.10
	Total for: CHARGES FOR SERVICES	\$6,048.10
110	FINES AND FEES-OTHER	\$37,577.41
	Total for: FINES, FORFEITURES, AND FEES	\$37,577.41
130	INTEREST EARNED	\$4,354.32
440	MISCELLANEOUS REVENUE-OTHER	\$5,223.02
310	MISCELLANEOUS REVENUE-OTHER	\$16,405.08
310	MISCELLANEOUS REVENUE-OTHER	\$2,858.29
	Total for: MISCELLANEOUS	\$28,840.71
	TRANSFER OF FUNDS-OTHER	\$0.00
	SALE OF INVESTMENTS	\$400,000.00
	Total for: OTHER FINANCING SOURCES	\$400,000.00
	TOTAL RECEIPTS FOR 100 GENERAL	\$1,665,976.86
Fund:	<u>910 RAINY DAY</u>	
	TRANSFER FROM LIBRARY OPERATING FUND	\$100,000.00
	Total for: OTHER FINANCING SOURCES	\$100,000.00
	TOTAL RECEIPTS FOR 910 RAINY DAY	\$100,000.00
Fund:	<u>800 STATE TECHNOLOGY GRANT</u>	
260	STATE GRANTS-OTHER	\$14,220.00
260	STATE GRANTS-OTHER	\$0.00
260	STATE GRANTS-OTHER	\$0.00
260	STATE GRANTS-OTHER	\$0.00
	Total for: INTERGOVERNMENTAL	\$14,220.00
	TOTAL RECEIPTS FOR 800 STATE TECHNOLOGY GRANT	\$14,220.00
Fund:	<u>820 EXCESS WELFARE DISTRIBUTION FUND</u>	
820	STATE SHARED REVENUES-OTHER	\$23,548.00
	Total for: INTERGOVERNMENTAL	\$23,548.00
	TOTAL RECEIPTS FOR 820 EXCESS WELFARE DISTRIBUTION FUND	\$23,548.00
Fund:	<u>300 LIBRARY CAPITAL PROJECTS</u>	

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

ID: 45-5-276 PAGE: 2

UNIT NAME: CROWN POINT COMMUNITY PUBLIC LIBRAR
 COUNTY: LAKE COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>300 LIBRARY CAPITAL PROJECTS</u>	
210211	GENERAL PROPERTY TAXES	\$266,317.89
	Total for: TAXES	\$266,317.89
230231	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,048.00
220221	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$23,893.08
240241	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,398.59
	Total for: INTERGOVERNMENTAL	\$26,339.67
130	INTEREST EARNED	\$1,938.30
180	MISCELLANEOUS REVENUE-OTHER	\$0.00
	Total for: MISCELLANEOUS	\$1,938.30
	SALE OF INVESTMENTS	\$100,000.00
	Total for: OTHER FINANCING SOURCES	\$100,000.00
	TOTAL RECEIPTS FOR 300 LIBRARY CAPITAL PROJECTS	\$394,595.86
Fund:	<u>400 LIBRARY IMPROVEMENT RESERVE</u>	
130	INTEREST EARNED	\$206.53
	Total for: MISCELLANEOUS	\$206.53
450	TRANSFER FROM LIBRARY OPERATING FUND	\$0.00
	Total for: OTHER FINANCING SOURCES	\$0.00
	TOTAL RECEIPTS FOR 400 LIBRARY IMPROVEMENT RESERVE	\$206.53
Fund:	<u>500 GIFT MEMORIAL FUNDS</u>	
130	INTEREST EARNED	\$2,561.80
170171173	CONTRIBUTIONS AND DONATIONS	\$162,993.38
140440	MISCELLANEOUS REVENUE-OTHER	\$318.00
180	MISCELLANEOUS REVENUE-OTHER	\$0.00
	Total for: MISCELLANEOUS	\$165,873.18
	SALE OF INVESTMENTS	\$75,000.00
	Total for: OTHER FINANCING SOURCES	\$75,000.00
	TOTAL RECEIPTS FOR 500 GIFT MEMORIAL FUNDS	\$240,873.18
Fund:	<u>600 PUBLIC LIBRARY ACCESS CARD</u>	
500	PLAC CARD SALES	\$90.00
	Total for: OTHER FINANCING SOURCES	\$90.00
	TOTAL RECEIPTS FOR 600 PUBLIC LIBRARY ACCESS CARD	\$90.00
	Total Receipts:	\$2,439,510.43

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

ID: 45-5-276 PAGE: 1

COUNTY: LAKE COUNTY
UNIT NAME: CROWN POINT COMMUNITY PUBLIC LIBRAR

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$779,591.79
	SUPPLIES		\$23,904.64
	OTHER SERVICES AND CHARGES		\$149,769.45
	CAPITAL OUTLAY		\$158,407.02
	TRANSFER OF FUNDS		\$100,000.00
	PURCHASE OF INVESTMENTS		\$400,000.00
	TOTAL		\$1,611,672.90

Fund:	800 STATE TECHNOLOGY GRANT		
	OTHER SERVICES AND CHARGES		\$11,880.00
	TOTAL		\$11,880.00

Fund:	300 LIBRARY CAPITAL PROJECTS		
	OTHER SERVICES AND CHARGES		\$475.00
	CAPITAL OUTLAY		\$30,321.96
	PURCHASE OF INVESTMENTS		\$100,000.00
	TOTAL		\$130,796.96

Fund:	500 GIFT _MEMORIAL FUNDS		
	SUPPLIES		\$2,677.12
	OTHER SERVICES AND CHARGES		\$752.00
	CAPITAL OUTLAY		\$389.79
	OTHER DISBURSEMENTS		\$2,500.00
	TRANSFER OF FUNDS		\$0.00
	PURCHASE OF INVESTMENTS		\$0.00
	TOTAL		\$6,318.91

Fund:	600 PUBLIC LIBRARY ACCESS CARD		
	PERSONAL SERVICES		\$90.00
	OTHER DISBURSEMENTS		\$0.00
	TOTAL		\$90.00

TOTAL DISBURSEMENTS:			\$1,760,758.77
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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>
		CENTIER CHECKING	30031800	\$168,017.80			\$421,042.00
		CENTIER CHECKING	30031800	\$2,000.00			\$2,000.00
		CENTIER CHECKING	30031800	\$119,825.13			\$206,685.73
		CENTIER CHECKING	30031800	\$44,112.03			\$278,666.30
		CENTIER CHECKING	30031800	\$9,966.58			\$11,475.70
		FIRST MIDWEST/PAYROLL	0008395018	\$1,600.00			\$1,600.00
		FIFTH THIRD/LIRF	7232648910	\$344,216.47			\$344,423.00
		FIFTH THIRD/CAPITAL PROJE	7232648811	\$656,555.22			\$833,493.52
		FIRST MIDWEST/OP	0008137344	\$109,529.17			\$110,610.56
		FIFTH THIRD/OP	7232649884	\$433,627.56			\$234,656.81
		CENTIER CHECKING	30031800				\$23,548.00
		CENTIER CHECKING	30031800				\$100,000.00

Total CASH: **\$2,568,201.62**

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>
11/13/2009	500 GIFT _ MEMORIAL FUNDS	CERTIFICATE OF DEPOSIT	820030085260	\$5,000.00	01/12/2010	0.10	\$5,000.00
11/25/2008	500 GIFT _ MEMORIAL FUNDS	CERTIFICATE OF DEPOSIT	6230223662	\$75,000.00	11/25/2009	3.35	\$0.00

Total by Fund: **\$5,000.00**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CROWN POINT COMMUNITY PUBLIC LIBRAR ID: 45-5-276
COUNTY: LAKE COUNTY

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

PAGE: 2

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 INVESTMENTS:							\$5,000.00
Total Cash and Investments:							\$2,573,201.62

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CROWN POINT COMMUNITY PUBLIC LIBRAR ID: 45-5-276
COUNTY: LAKE 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:

ALL OTHER LOCAL

\$18,000.00

TOTAL PAID TO LOCAL GOVERNMENTS

\$18,000.00

TOTAL PAID TO LOCAL AND STATE GOVERNMENTS

\$18,000.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CROWN POINT COMMUNITY PUBLIC LIBRAR ID: 45-5-276

COUNTY: LAKE 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: CROWN POINT COMMUNITY PUBLIC LIBRAR ID: 45-5-276

COUNTY: LAKE 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: LAKE COUNTY
UNIT NAME: CROWN POINT COMMUNITY PUBLIC LIBRAR

ID: 45-5-276
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: CROWN POINT COMMUNITY PUBLIC LIBRAR ID: 45-5-276

COUNTY: LAKE 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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