

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 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: JERRY NESBITT DATE SIGNED: _____
ADDRESS: 300 SOUTH MAIN STREET CITY: LIGONIER
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 894-4511 EMAIL ADDRESS: JNESBITT@LIGONIER.LIB.IN.US
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).

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LIGONIER PUBLIC LIBRARY

ID: 57-5-168

CASH UNITS ONLY

COUNTY: NOBLE 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						
CASH CHANGE	\$10.00	\$0.00	\$0.00	\$10.00	\$0.00	\$10.00
GENERAL	\$33,295.27	\$0.00	\$459,419.82	\$-426,124.55	\$0.00	\$-426,124.55
PETTY CASH	\$25.00	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00
Total by Fund Type:	\$33,330.27	\$0.00	\$459,419.82	\$-426,089.55	\$0.00	\$-426,089.55
<hr/>						
Subtotal All Funds:	\$33,330.27	\$0.00	\$459,419.82	\$-426,089.55	\$0.00	\$-426,089.55
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$0.00				
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$0.00	\$459,419.82			

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

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

<u>Title</u>	<u>Amount</u>
Fund: <u>STATE GRANT</u>	
ADJUSTMENT	\$1,800.00
Total for: MISCELLANEOUS	\$1,800.00
TOTAL RECEIPTS FOR STATE GRANT	\$1,800.00
Fund: <u>RAINY DAY</u>	
ADJUSTMENT	\$27,500.45
Total for: MISCELLANEOUS	\$27,500.45
TOTAL RECEIPTS FOR RAINY DAY	\$27,500.45
Fund: <u>MUSEUM</u>	
ADJUSTMENT	\$1,454.54
Total for: MISCELLANEOUS	\$1,454.54
TOTAL RECEIPTS FOR MUSEUM	\$1,454.54
Fund: <u>LOAN REPAYMENT FUND</u>	
ADJUSTMENT	\$15,435.64
Total for: MISCELLANEOUS	\$15,435.64
TOTAL RECEIPTS FOR LOAN REPAYMENT FUND	\$15,435.64
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
ADJUSTMENT	\$42,322.00
Total for: MISCELLANEOUS	\$42,322.00
TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE	\$42,322.00
Fund: <u>PLAC CARD</u>	
ADJUSTMENT	\$0.00
ADJUSTMENT	\$0.00
Total for: MISCELLANEOUS	\$0.00
TOTAL RECEIPTS FOR PLAC CARD	\$0.00
Fund: <u>RESTRICTED GIFT #1</u>	
ADJUSTMENT	\$19,125.90
Total for: MISCELLANEOUS	\$19,125.90
TOTAL RECEIPTS FOR RESTRICTED GIFT #1	\$19,125.90
Total Receipts:	\$107,638.53

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

ID: 57-5-168 PAGE: 1

COUNTY: NOBLE COUNTY

UNIT NAME: LIGONIER PUBLIC LIBRARY

Fund: GENERAL

PERSONAL SERVICES	\$194,946.09
SUPPLIES	\$6,900.43
OTHER SERVICES AND CHARGES	\$45,250.30
CAPITAL OUTLAY	\$52,309.95
OTHER DISBURSEMENTS	\$160,013.05

TOTAL	\$459,419.82
--------------	---------------------

TOTAL DISBURSEMENTS: \$459,419.82

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>
		CASH	2009				
		CASH	2009				

Total CASH: **\$0.00**

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>
	CASH CHANGE	CERTIFICATE OF DEPOSIT	00000	\$0.00		0.00	\$0.00

Total by Fund: **\$0.00**

Total INVESTMENTS: **\$0.00**

Total Cash and Investments: **\$0.00**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LIGONIER PUBLIC LIBRARY
COUNTY: NOBLE COUNTY

ID: 57-5-168

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: 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 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: 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 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: NOBLE COUNTY
UNIT NAME: LIGONIER PUBLIC LIBRARY

ID: 57-5-168
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: LIGONIER PUBLIC LIBRARY

ID: 57-5-168

COUNTY: NOBLE 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>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------