

FEDERAL IDENTIFICATION NUMBER:
35-1120325

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

UNIT NAME:
NOBLE COUNTY PUBLIC LIBRARY

COUNTY:
NOBLE COUNTY

ID: 57-5-169
(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
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- 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: SANDRA PETRIE DATE SIGNED: _____
ADDRESS: 813 E. MAIN ST. CITY: ALBION
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 636-7197 EMAIL ADDRESS: SPETRIE@NOBLECO.LIB.IN.US
ZIP: 46701-0000

*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: NOBLE COUNTY PUBLIC LIBRARY

ID: 57-5-169

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 | | | | | | |
| 101 GENERAL | \$431,567.99 | \$764,296.97 | \$799,012.96 | \$396,852.00 | \$0.00 | \$396,852.00 |
| Total by Fund Type: | \$431,567.99 | \$764,296.97 | \$799,012.96 | \$396,852.00 | \$0.00 | \$396,852.00 |
| FUND TYPE: SPECIAL REVENUE | | | | | | |
| 401 GIFT | \$269,828.70 | \$388,365.46 | \$479,400.45 | \$178,793.71 | \$100,000.00 | \$278,793.71 |
| Total by Fund Type: | \$269,828.70 | \$388,365.46 | \$479,400.45 | \$178,793.71 | \$100,000.00 | \$278,793.71 |
| Subtotal All Funds: | \$701,396.69 | \$1,152,662.43 | \$1,278,413.41 | \$575,645.71 | \$100,000.00 | \$675,645.71 |

Section II

Less:

| | | | |
|--------------------------------|--------|--------------|--------------|
| Investment Sales | \$0.00 | | |
| Investment Purchases | | | \$100,000.00 |
| Transfers In | | \$375,373.02 | |
| Transfers Out | | | \$375,373.02 |
| Net Receipts and Disbursements | | \$777,289.41 | \$803,040.39 |

**CASH AND INVESTMENTS ON PART 4 ARE
1016820.49! 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: 57-5-169 PAGE: 1

UNIT NAME: NOBLE COUNTY PUBLIC LIBRARY
 COUNTY: NOBLE COUNTY

| | <u>Title</u> | <u>Amount</u> |
|-----------------------------------------------|---------------------------------------------------------|---------------------|
| Fund: <u>101 GENERAL</u> | | |
| 100 | GENERAL PROPERTY TAXES | \$411,313.78 |
| | Total for: TAXES | \$411,313.78 |
| 201 | FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | \$643.00 |
| 202 | AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL | \$36,783.15 |
| 217 | COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL | \$2,228.00 |
| 203 | CAGIT CERTIFIED SHARES INTERGOVERNMENTAL | \$248,679.00 |
| 204 | CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL | \$30,103.03 |
| | Total for: INTERGOVERNMENTAL | \$318,436.18 |
| 2717 | COPY MACHINE CHARGES | \$3,901.75 |
| 2708 | FEDERAL REIMBURSEMENTS FOR SERVICES | \$657.27 |
| 2709 | STATE REIMBURSEMENTS FOR SERVICES | \$4,293.89 |
| | Total for: CHARGES FOR SERVICES | \$8,852.91 |
| 4100 | FINES AND FEES-OTHER | \$18,740.96 |
| | Total for: FINES, FORFEITURES, AND FEES | \$18,740.96 |
| 6100 | INTEREST EARNED | \$1,698.43 |
| 1 | MISCELLANEOUS REVENUE-OTHER | \$5,254.71 |
| | Total for: MISCELLANEOUS | \$6,953.14 |
| TOTAL RECEIPTS FOR 101 GENERAL | | \$764,296.97 |
| Fund: <u>401 GIFT</u> | | |
| 2708 | FEDERAL REIMBURSEMENTS FOR SERVICES | \$1,764.00 |
| 2709 | STATE REIMBURSEMENTS FOR SERVICES | \$11,235.74 |
| | Total for: CHARGES FOR SERVICES | \$12,999.74 |
| 6400 | CONTRIBUTIONS AND DONATIONS | \$14,980.00 |
| 7200 | ADJUSTMENT | \$12.70 |
| | Total for: MISCELLANEOUS | \$14,992.70 |
| 5206 | TRANSFER OF FUNDS-OTHER | \$360,373.02 |
| | Total for: OTHER FINANCING SOURCES | \$360,373.02 |
| TOTAL RECEIPTS FOR 401 GIFT | | \$388,365.46 |
| Fund: <u>61 RAINY DAY</u> | | |
| 203 | CAGIT CERTIFIED SHARES INTERGOVERNMENTAL | \$9,668.28 |
| | Total for: INTERGOVERNMENTAL | \$9,668.28 |
| TOTAL RECEIPTS FOR 61 RAINY DAY | | \$9,668.28 |
| Fund: <u>180 BOND AND INTEREST REDEMPTION</u> | | |
| 100 | GENERAL PROPERTY TAXES | \$354,041.53 |
| | Total for: TAXES | \$354,041.53 |
| 201 | FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | \$553.00 |

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

ID: 57-5-169 PAGE: 2

UNIT NAME: NOBLE COUNTY PUBLIC LIBRARY

COUNTY: NOBLE COUNTY

| | <u>Title</u> | <u>Amount</u> |
|-------|------------------------------------------------------------|-----------------------|
| Fund: | <u>180 BOND AND INTEREST REDEMPTION</u> | |
| 202 | AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL | \$31,625.07 |
| 217 | COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL | \$1,915.57 |
| | Total for: INTERGOVERNMENTAL | \$34,093.64 |
| | TOTAL RECEIPTS FOR 180 BOND AND INTEREST REDEMPTION | \$388,135.17 |
| Fund: | <u>1220 LIBRARY CAPITAL PROJECTS</u> | |
| 100 | GENERAL PROPERTY TAXES | \$57,717.55 |
| | Total for: TAXES | \$57,717.55 |
| 201 | FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | \$91.00 |
| 202 | CAGIT CERTIFIED SHARES INTERGOVERNMENTAL | \$5,158.11 |
| | Total for: INTERGOVERNMENTAL | \$5,249.11 |
| 217 | COPY MACHINE CHARGES | \$312.43 |
| | Total for: CHARGES FOR SERVICES | \$312.43 |
| | TOTAL RECEIPTS FOR 1220 LIBRARY CAPITAL PROJECTS | \$63,279.09 |
| Fund: | <u>2011 LIBRARY IMPROVEMENT RESERVE</u> | |
| 5207 | TRANSFER FROM LIBRARY OPERATING FUND | \$15,000.00 |
| | Total for: OTHER FINANCING SOURCES | \$15,000.00 |
| | TOTAL RECEIPTS FOR 2011 LIBRARY IMPROVEMENT RESERVE | \$15,000.00 |
| Fund: | <u>2021 PLAC CARD</u> | |
| 2021 | PLAC CARD SALES | \$420.00 |
| | Total for: OTHER FINANCING SOURCES | \$420.00 |
| | TOTAL RECEIPTS FOR 2021 PLAC CARD | \$420.00 |
| | Total Receipts: | \$1,629,164.97 |

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

ID: 57-5-169 PAGE: 1
COUNTY: NOBLE COUNTY
UNIT NAME: NOBLE COUNTY PUBLIC LIBRARY

| | | | |
|-------|----------------------------|--|---------------------|
| Fund: | 101 GENERAL | | |
| | PERSONAL SERVICES | | \$577,360.95 |
| | SUPPLIES | | \$20,467.58 |
| | OTHER SERVICES AND CHARGES | | \$97,172.70 |
| | CAPITAL OUTLAY | | \$89,011.73 |
| | TRANSFER OF FUNDS | | \$15,000.00 |
| | TOTAL | | \$799,012.96 |

| | | | |
|-------|----------------------------|--|---------------------|
| Fund: | 401 GIFT | | |
| | PERSONAL SERVICES | | \$12.70 |
| | SUPPLIES | | \$1,954.39 |
| | OTHER SERVICES AND CHARGES | | \$13,165.89 |
| | CAPITAL OUTLAY | | \$3,887.31 |
| | OTHER DISBURSEMENTS | | \$7.14 |
| | TRANSFER OF FUNDS | | \$360,373.02 |
| | PURCHASE OF INVESTMENTS | | \$100,000.00 |
| | TOTAL | | \$479,400.45 |

| | | | |
|-------|----------------------------------|--|---------------------|
| Fund: | 180 BOND AND INTEREST REDEMPTION | | |
| | OTHER SERVICES AND CHARGES | | \$386,872.50 |
| | TOTAL | | \$386,872.50 |

| | | | |
|-------|-------------------------------|--|---------------------|
| Fund: | 1220 LIBRARY CAPITAL PROJECTS | | |
| | OTHER SERVICES AND CHARGES | | \$29,963.53 |
| | CAPITAL OUTLAY | | \$80,694.77 |
| | TOTAL | | \$110,658.30 |

| | | | |
|-------|----------------------------------|--|--------------------|
| Fund: | 2011 LIBRARY IMPROVEMENT RESERVE | | |
| | OTHER SERVICES AND CHARGES | | \$25,885.62 |
| | CAPITAL OUTLAY | | \$1,761.97 |
| | TOTAL | | \$27,647.59 |

| | | | |
|-------|---------------------|--|-----------------|
| Fund: | 2021 PLAC CARD | | |
| | OTHER DISBURSEMENTS | | \$420.00 |
| | TOTAL | | \$420.00 |

| | | | |
|-----------------------------|--|--|-----------------------|
| TOTAL DISBURSEMENTS: | | | \$1,804,011.80 |
|-----------------------------|--|--|-----------------------|

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> |
|----------------------|------------------|------------------------|-----------------------------|----------------------------------|----------------------|----------------------|----------------------|
| | | CSB SAVINGS ACCT | XX2555 | | | | \$11,312.54 |
| | | LAKE CITY SAVINGS ACCT | XX9602 | | | | \$12,131.32 |
| | | CSB CHECKING ACCT | XXX4282 | | | | \$877,978.75 |
| | | NCCF ENDOWMENT FUND | XXX | | | | \$15,397.88 |

Total CASH: **\$916,820.49**

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> |
|----------------------|------------------|------------------------|-----------------------------|----------------------------------|----------------------|----------------------|----------------------|
| 07/30/2009 | 401 GIFT | CERTIFICATE OF DEPOSIT | X9857 | \$0.00 | 04/30/2010 | 1.50 | \$100,000.00 |

Total by Fund: **\$100,000.00**

Total INVESTMENTS: **\$100,000.00**

Total Cash and Investments: **\$1,016,820.49**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NOBLE COUNTY PUBLIC LIBRARY
COUNTY: NOBLE COUNTY

ID: 57-5-169

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: NOBLE COUNTY PUBLIC LIBRARY

ID: 57-5-169

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: NOBLE COUNTY PUBLIC LIBRARY

ID: 57-5-169

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: NOBLE COUNTY PUBLIC LIBRARY

ID: 57-5-169
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: NOBLE COUNTY PUBLIC LIBRARY

ID: 57-5-169

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> |
|-------------------|-------------|----------------|----------------------------|----------------------------------|---------------------|-------------------------------|---------------|
|-------------------|-------------|----------------|----------------------------|----------------------------------|---------------------|-------------------------------|---------------|