

FEDERAL IDENTIFICATION NUMBER:  
35-6001970

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

UNIT NAME:  
NORTH MANCHESTER PUBLIC LIBRARY

COUNTY:  
WABASH COUNTY

ID: 85-5-230  
(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
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- PART 6 - INTERGOVERNMENTAL EXPENDITURES
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- PART 8 - STATEMENT OF STATE GRANT RECEIPTS AND DISBURSEMENTS (NOT USED FOR 2009)
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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: THERESA TYNER

DATE SIGNED: \_\_\_\_\_

ADDRESS: 405 N MARKET STREET

CITY: NORTH MANCHESTER

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

EMAIL ADDRESS: NMPL@NMAN.LIB.IN.US

(260) 982-4773

ZIP: 46962-0000

\*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: NORTH MANCHESTER PUBLIC LIBRARY

ID: 85-5-230

**CASH UNITS ONLY**

COUNTY: WABASH COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES  
FOR THE FISCAL YEAR ENDING 2009

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<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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
CASH CHANGE	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00
GENERAL	\$75,265.74	\$442,594.05	\$448,663.66	\$69,196.13	\$0.00	\$69,196.13
PETTY CASH	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00
<b>Total by Fund Type:</b>	<b>\$75,465.74</b>	<b>\$442,594.05</b>	<b>\$448,663.66</b>	<b>\$69,396.13</b>	<b>\$0.00</b>	<b>\$69,396.13</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
GIFT	\$54,218.02	\$13,258.40	\$20,202.16	\$47,274.26	\$0.00	\$47,274.26
152 GIFT #2	\$53,754.01	\$0.00	\$0.00	\$53,754.01	\$0.00	\$53,754.01
155 GIFT #3	\$100,520.97	\$50,000.00	\$50,000.00	\$100,520.97	\$0.00	\$100,520.97
115 LEVY EXCESS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
130 RAINY DAY	\$4,203.57	\$2,361.05	\$0.00	\$6,564.62	\$0.00	\$6,564.62
113 TECHNOLOGY	\$12,580.00	\$2,700.00	\$2,700.00	\$12,580.00	\$0.00	\$12,580.00
<b>Total by Fund Type:</b>	<b>\$225,276.57</b>	<b>\$68,319.45</b>	<b>\$72,902.16</b>	<b>\$220,693.86</b>	<b>\$0.00</b>	<b>\$220,693.86</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
120 LIBRARY IMPROVEMENT RESERVE	\$125,710.96	\$161,787.15	\$165,078.26	\$122,419.85	\$100,000.00	\$222,419.85
<b>Total by Fund Type:</b>	<b>\$125,710.96</b>	<b>\$161,787.15</b>	<b>\$165,078.26</b>	<b>\$122,419.85</b>	<b>\$100,000.00</b>	<b>\$222,419.85</b>
<b>FUND TYPE: AGENCY</b>						
200 PAYROLL	\$3,601.53	\$42,592.89	\$42,656.52	\$3,537.90	\$0.00	\$3,537.90
105 PLAC CARD	\$30.00	\$360.00	\$180.00	\$210.00	\$0.00	\$210.00
<b>Total by Fund Type:</b>	<b>\$3,631.53</b>	<b>\$42,952.89</b>	<b>\$42,836.52</b>	<b>\$3,747.90</b>	<b>\$0.00</b>	<b>\$3,747.90</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NORTH MANCHESTER PUBLIC LIBRARY

ID: 85-5-230

**CASH UNITS ONLY**

COUNTY: WABASH 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>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$430,084.80</b>	<b>\$715,653.54</b>	<b>\$729,480.60</b>	<b>\$416,257.74</b>	<b>\$100,000.00</b>	<b>\$516,257.74</b>
<b>Section II</b>						
Less:						
Investment Sales		\$150,000.00				
Investment Purchases			\$150,000.00			
Transfers In		\$55,000.00				
Transfers Out			\$55,000.00			
Net Receipts and Disbursements		\$510,653.54	\$524,480.60			

	<u>Title</u>	<u>Amount</u>
Fund:	<u>GENERAL</u>	
311	GENERAL PROPERTY TAXES	\$214,156.75
	<b>Total for: TAXES</b>	<b>\$214,156.75</b>
3121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,604.00
3122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$18,337.77
3126	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$978.00
3124	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$61,690.04
3125	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$6,549.75
	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$17,182.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$106,341.56</b>
341	FINES AND FEES-OTHER	\$30,932.95
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$30,932.95</b>
	INTEREST EARNED	\$1,283.08
3942	MISCELLANEOUS REVENUE-OTHER	\$3,868.74
3943	MISCELLANEOUS REVENUE-OTHER	\$36,000.00
	MISCELLANEOUS REVENUE-OTHER	\$50,000.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$91,151.82</b>
396	REFUNDS-OTHER	\$10.97
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$10.97</b>
	<b>TOTAL RECEIPTS FOR GENERAL</b>	<b>\$442,594.05</b>
Fund:	<u>GIFT</u>	
311	GENERAL PROPERTY TAXES	\$0.00
	<b>Total for: TAXES</b>	<b>\$0.00</b>
361	INTEREST EARNED	\$1,199.39
	CONTRIBUTIONS AND DONATIONS	\$12,059.01
	<b>Total for: MISCELLANEOUS</b>	<b>\$13,258.40</b>
	<b>TOTAL RECEIPTS FOR GIFT</b>	<b>\$13,258.40</b>
Fund:	<u>130 RAINY DAY</u>	
	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$2,361.05
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,361.05</b>
	<b>TOTAL RECEIPTS FOR 130 RAINY DAY</b>	<b>\$2,361.05</b>
Fund:	<u>113 TECHNOLOGY</u>	
	FEDERAL GRANTS-OTHER	\$2,700.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,700.00</b>
	<b>TOTAL RECEIPTS FOR 113 TECHNOLOGY</b>	<b>\$2,700.00</b>
Fund:	<u>152 GIFT #2</u>	

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

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UNIT NAME: NORTH MANCHESTER PUBLIC LIBRARY

COUNTY: WABASH COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>152 GIFT #2</u>	
CONTRIBUTIONS AND DONATIONS	\$0.00
<b>Total for: MISCELLANEOUS</b>	<b>\$0.00</b>
<b>TOTAL RECEIPTS FOR 152 GIFT #2</b>	<b>\$0.00</b>
Fund: <u>155 GIFT #3</u>	
INTEREST EARNED	\$0.00
<b>Total for: MISCELLANEOUS</b>	<b>\$0.00</b>
TRANSFER OF FUNDS-OTHER	\$50,000.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$50,000.00</b>
<b>TOTAL RECEIPTS FOR 155 GIFT #3</b>	<b>\$50,000.00</b>
Fund: <u>120 LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$6,787.15
<b>Total for: MISCELLANEOUS</b>	<b>\$6,787.15</b>
TRANSFER FROM LIBRARY OPERATING FUND	\$5,000.00
SALE OF INVESTMENTS	\$150,000.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$155,000.00</b>
<b>TOTAL RECEIPTS FOR 120 LIBRARY IMPROVEMENT RESERVE</b>	<b>\$161,787.15</b>
Fund: <u>200 PAYROLL</u>	
MISCELLANEOUS REVENUE-OTHER	\$42,592.89
<b>Total for: MISCELLANEOUS</b>	<b>\$42,592.89</b>
<b>TOTAL RECEIPTS FOR 200 PAYROLL</b>	<b>\$42,592.89</b>
Fund: <u>105 PLAC CARD</u>	
PLAC CARD SALES	\$360.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$360.00</b>
<b>TOTAL RECEIPTS FOR 105 PLAC CARD</b>	<b>\$360.00</b>
<b>Total Receipts:</b>	<b>\$715,653.54</b>

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

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 COUNTY: WABASH COUNTY  
 UNIT NAME: NORTH MANCHESTER PUBLIC LIBRARY

Fund:	GENERAL		
	PERSONAL SERVICES		\$237,129.70
	SUPPLIES		\$13,617.10
	OTHER SERVICES AND CHARGES		\$77,777.52
	CAPITAL OUTLAY		\$64,010.55
	OTHER DISBURSEMENTS		\$1,128.79
	TRANSFER OF FUNDS		\$5,000.00
	PURCHASE OF INVESTMENTS		\$50,000.00
	<b>TOTAL</b>		<b>\$448,663.66</b>
Fund:	GIFT		
	SUPPLIES		\$6,186.62
	OTHER SERVICES AND CHARGES		\$6,294.56
	CAPITAL OUTLAY		\$7,720.98
	OTHER DISBURSEMENTS		\$0.00
	<b>TOTAL</b>		<b>\$20,202.16</b>
Fund:	113 TECHNOLOGY		
	OTHER SERVICES AND CHARGES		\$2,700.00
	<b>TOTAL</b>		<b>\$2,700.00</b>
Fund:	155 GIFT #3		
	OTHER DISBURSEMENTS		\$50,000.00
	PURCHASE OF INVESTMENTS		\$0.00
	<b>TOTAL</b>		<b>\$50,000.00</b>
Fund:	120 LIBRARY IMPROVEMENT RESERVE		
	OTHER SERVICES AND CHARGES		\$15,064.20
	OTHER DISBURSEMENTS		\$14.06
	TRANSFER OF FUNDS		\$50,000.00
	PURCHASE OF INVESTMENTS		\$100,000.00
	<b>TOTAL</b>		<b>\$165,078.26</b>
Fund:	200 PAYROLL		
	PERSONAL SERVICES		\$42,656.52
	OTHER DISBURSEMENTS		\$0.00
	<b>TOTAL</b>		<b>\$42,656.52</b>
Fund:	105 PLAC CARD		
	OTHER SERVICES AND CHARGES		\$180.00
	OTHER DISBURSEMENTS		\$0.00
	<b>TOTAL</b>		<b>\$180.00</b>
<b>TOTAL DISBURSEMENTS:</b>			<b>\$729,480.60</b>

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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>
		NOW ACCOUNT	11900181	\$187,988.28			\$161,205.43
		SUPER SAVER PASSBOOK	568063	\$192,369.52			\$254,852.31
		PETTY CASH	0000	\$150.00			\$150.00
		CASH CHANGE	0000	\$50.00			\$50.00

**Total CASH:** **\$416,257.74**

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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>
05/16/2009	120 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	563394990	\$0.00	05/16/2010	2.20	\$50,000.00
11/15/2009	120 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	563548795	\$0.00	11/15/2010	2.70	\$50,000.00

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

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

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**Total Cash and Investments:** **\$516,257.74**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NORTH MANCHESTER PUBLIC LIBRARY  
COUNTY: WABASH COUNTY

ID: 85-5-230

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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:

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	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NORTH MANCHESTER PUBLIC LIBRARY

ID: 85-5-230

COUNTY: WABASH COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2009

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<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: NORTH MANCHESTER PUBLIC LIBRARY

ID: 85-5-230

COUNTY: WABASH COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2009

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<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: WABASH COUNTY  
UNIT NAME: NORTH MANCHESTER PUBLIC LIBRARY

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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: NORTH MANCHESTER PUBLIC LIBRARY ID: 85-5-230

COUNTY: WABASH COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES  
FOR THE FISCAL YEAR ENDING 2009

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<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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