

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 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

CONTENTS:

- PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
- PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
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- PART 5 - LONG-TERM INDEBTEDNESS
- PART 6 - INTERGOVERNMENTAL EXPENDITURES
- PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS AND DISBURSEMENTS
- PART 8 - STATEMENT OF STATE GRANT RECEIPTS AND DISBURSEMENTS
- PART 9 - REPORT ON GENERAL FIXED ASSETS
- 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: SANDRA PETRIE

ADDRESS: 813 EAST MAIN STREET

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 636-7197

TITLE: DIRECTOR

DATE SIGNED: _____

CITY: ALBION

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 2008

PAGE: 1

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
FUND TYPE: GENERAL						
101 GENERAL	\$401,049.03	\$811,052.17	\$780,533.21	\$431,567.99	\$0.00	\$431,567.99
Total by Fund Type:	\$401,049.03	\$811,052.17	\$780,533.21	\$431,567.99	\$0.00	\$431,567.99
FUND TYPE: SPECIAL REVENUE						
401 GIFT	\$278,778.43	\$32,135.48	\$41,085.21	\$269,828.70	\$0.00	\$269,828.70
Total by Fund Type:	\$278,778.43	\$32,135.48	\$41,085.21	\$269,828.70	\$0.00	\$269,828.70
FUND TYPE: DEBT SERVICE						
180 BOND AND INTEREST REDEMPTION	\$218,865.57	\$351,216.49	\$379,591.25	\$190,490.81	\$0.00	\$190,490.81
Total by Fund Type:	\$218,865.57	\$351,216.49	\$379,591.25	\$190,490.81	\$0.00	\$190,490.81
FUND TYPE: CAPITAL PROJECTS						
1220 LIBRARY CAPITAL PROJECTS	\$167,404.76	\$8,671.27	\$79,411.42	\$96,664.61	\$0.00	\$96,664.61
2011 LIBRARY IMPROVEMENT RESERVE	\$74,067.77	\$15,000.00	\$1,350.44	\$87,717.33	\$0.00	\$87,717.33
Total by Fund Type:	\$241,472.53	\$23,671.27	\$80,761.86	\$184,381.94	\$0.00	\$184,381.94
FUND TYPE: AGENCY						
2021 PLAC CARD	\$0.00	\$390.00	\$390.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$0.00	\$390.00	\$390.00	\$0.00	\$0.00	\$0.00
Subtotal All Funds:	\$1,140,165.56	\$1,218,465.41	\$1,282,361.53	\$1,076,269.44	\$0.00	\$1,076,269.44

Section II

Less:

Investment Sales	\$0.00					
Investment Purchases				\$0.00		
Transfers In		\$20,000.00				
Transfers Out				\$20,000.00		
Net Receipts and Disbursements		\$1,198,465.41	\$1,262,361.53			

**CASH AND INVESTMENTS ON PART 4 ARE
1089567.56! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

	<u>Title</u>	<u>Amount</u>
Fund: 101 GENERAL		
100	GENERAL PROPERTY TAXES	\$432,298.61
201	OTHER TAXES	\$820.00
202	OTHER TAXES	\$2,865.30
203	OTHER TAXES	\$258,231.00
204	OTHER TAXES	\$30,556.00
217	OTHER TAXES	\$42,221.77
	Total for: TAXES	\$766,992.68
2717	COPY MACHINE CHARGES	\$5,195.55
2708	FEDERAL REIMBURSEMENTS FOR SERVICES	\$641.90
2709	STATE REIMBURSEMENTS FOR SERVICES	\$6,613.46
	Total for: CHARGES FOR SERVICES	\$12,450.91
	FINES AND FEES-OTHER	\$198.22
4100	FINES AND FEES-OTHER	\$16,367.90
	Total for: FINES, FORFEITURES, AND FEES	\$16,566.12
6100	INTEREST EARNED	\$10,042.46
	Total for: MISCELLANEOUS	\$10,042.46
5206	TRANSFER OF FUNDS-OTHER	\$5,000.00
	Total for: OTHER FINANCING SOURCES	\$5,000.00
	TOTAL RECEIPTS FOR 101 GENERAL	\$811,052.17
Fund: 401 GIFT		
2708	FED. GRANTS-LSTA GRANTS	\$2,715.00
2708	FEDERAL GRANTS-OTHER	\$6,428.52
2709	STATE GRANTS-OTHER	\$9,372.59
	Total for: INTERGOVERNMENTAL	\$18,516.11
6400	CONTRIBUTIONS AND DONATIONS	\$9,913.08
	ADJUSTMENT	\$588.42
	Total for: MISCELLANEOUS	\$10,501.50
2711	REIMBURSEMENTS-OTHER	\$3,117.87
	Total for: OTHER FINANCING SOURCES	\$3,117.87
	TOTAL RECEIPTS FOR 401 GIFT	\$32,135.48
Fund: 180 BOND AND INTEREST REDEMPTION		
100	GENERAL PROPERTY TAXES	\$316,944.32
201	OTHER TAXES	\$601.00
202	OTHER TAXES	\$2,100.74
217	OTHER TAXES	\$30,955.32
	Total for: TAXES	\$350,601.38
6100	INTEREST EARNED	\$615.11

(LAR-1) ANNUAL FINANCIAL REPORT
PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2008

ID: 57-5-169 PAGE: 2

UNIT NAME: NOBLE COUNTY PUBLIC LIBRARY

COUNTY: NOBLE COUNTY

	<u>Title</u>	<u>Amount</u>
	Total for: MISCELLANEOUS	\$615.11
TOTAL RECEIPTS FOR 180 BOND AND INTEREST REDEMPTION		\$351,216.49
<hr/>		
Fund:	<u>1220 LIBRARY CAPITAL PROJECTS</u>	
100	GENERAL PROPERTY TAXES	\$7,839.61
201	OTHER TAXES	\$14.00
202	OTHER TAXES	\$51.96
217	OTHER TAXES	\$765.70
	Total for: TAXES	\$8,671.27
TOTAL RECEIPTS FOR 1220 LIBRARY CAPITAL PROJECTS		\$8,671.27
<hr/>		
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
<hr/>		
Fund:	<u>2021 PLAC CARD</u>	
1425	PLAC CARD SALES	\$390.00
	Total for: OTHER FINANCING SOURCES	\$390.00
TOTAL RECEIPTS FOR 2021 PLAC CARD		\$390.00
<hr/>		
Total Receipts:		\$1,218,465.41

	<u>Title</u>	<u>Amount</u>
Fund: 101 GENERAL		
100	GENERAL PROPERTY TAXES	\$432,298.61
201	OTHER TAXES	\$820.00
202	OTHER TAXES	\$2,865.30
203	OTHER TAXES	\$258,231.00
204	OTHER TAXES	\$30,556.00
217	OTHER TAXES	\$42,221.77
	Total for: TAXES	\$766,992.68
2717	COPY MACHINE CHARGES	\$5,195.55
2708	FEDERAL REIMBURSEMENTS FOR SERVICES	\$641.90
2709	STATE REIMBURSEMENTS FOR SERVICES	\$6,613.46
	Total for: CHARGES FOR SERVICES	\$12,450.91
	FINES AND FEES-OTHER	\$198.22
4100	FINES AND FEES-OTHER	\$16,367.90
	Total for: FINES, FORFEITURES, AND FEES	\$16,566.12
6100	INTEREST EARNED	\$10,042.46
	Total for: MISCELLANEOUS	\$10,042.46
5206	TRANSFER OF FUNDS-OTHER	\$5,000.00
	Total for: OTHER FINANCING SOURCES	\$5,000.00
TOTAL RECEIPTS FOR 101 GENERAL		\$811,052.17
Fund: 401 GIFT		
2708	FED. GRANTS-LSTA GRANTS	\$2,715.00
2708	FEDERAL GRANTS-OTHER	\$6,428.52
2709	STATE GRANTS-OTHER	\$9,372.59
	Total for: INTERGOVERNMENTAL	\$18,516.11
6400	CONTRIBUTIONS AND DONATIONS	\$9,913.08
	ADJUSTMENT	\$588.42
	Total for: MISCELLANEOUS	\$10,501.50
2711	REIMBURSEMENTS-OTHER	\$3,117.87
	Total for: OTHER FINANCING SOURCES	\$3,117.87
TOTAL RECEIPTS FOR 401 GIFT		\$32,135.48
Fund: 180 BOND AND INTEREST REDEMPTION		
100	GENERAL PROPERTY TAXES	\$316,944.32
201	OTHER TAXES	\$601.00
202	OTHER TAXES	\$2,100.74
217	OTHER TAXES	\$30,955.32
	Total for: TAXES	\$350,601.38
6100	INTEREST EARNED	\$615.11

(LAR-1) ANNUAL FINANCIAL REPORT
PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2008

ID: 57-5-169 PAGE: 2

UNIT NAME: NOBLE COUNTY PUBLIC LIBRARY

COUNTY: NOBLE COUNTY

	<u>Title</u>	<u>Amount</u>
	Total for: MISCELLANEOUS	\$615.11
TOTAL RECEIPTS FOR 180 BOND AND INTEREST REDEMPTION		\$351,216.49
<hr/>		
Fund:	<u>1220 LIBRARY CAPITAL PROJECTS</u>	
100	GENERAL PROPERTY TAXES	\$7,839.61
201	OTHER TAXES	\$14.00
202	OTHER TAXES	\$51.96
217	OTHER TAXES	\$765.70
	Total for: TAXES	\$8,671.27
TOTAL RECEIPTS FOR 1220 LIBRARY CAPITAL PROJECTS		\$8,671.27
<hr/>		
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
<hr/>		
Fund:	<u>2021 PLAC CARD</u>	
1425	PLAC CARD SALES	\$390.00
	Total for: OTHER FINANCING SOURCES	\$390.00
TOTAL RECEIPTS FOR 2021 PLAC CARD		\$390.00
<hr/>		
Total Receipts:		\$1,218,465.41

(LAR-1) ANNUAL FINANCIAL REPORT
PART 3 - DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

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

Fund:	101 GENERAL		
	PERSONAL SERVICES		\$537,799.40
	SUPPLIES		\$22,744.82
	OTHER SERVICES AND CHARGES		\$114,353.00
	CAPITAL OUTLAY		\$85,635.99
	TRANSFER OF FUNDS		\$20,000.00
	TOTAL		\$780,533.21

Fund:	401 GIFT		
	SUPPLIES		\$3,222.33
	OTHER SERVICES AND CHARGES		\$11,310.21
	CAPITAL OUTLAY		\$25,964.25
	OTHER DISBURSEMENTS		\$588.42
	TOTAL		\$41,085.21

Fund:	180 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$379,591.25
	TOTAL		\$379,591.25

Fund:	1220 LIBRARY CAPITAL PROJECTS		
	OTHER SERVICES AND CHARGES		\$30,226.74
	CAPITAL OUTLAY		\$49,184.68
	TOTAL		\$79,411.42

Fund:	2011 LIBRARY IMPROVEMENT RESERVE		
	OTHER SERVICES AND CHARGES		\$1,350.44
	TOTAL		\$1,350.44

Fund:	2021 PLAC CARD		
	OTHER DISBURSEMENTS		\$390.00
	TOTAL		\$390.00

TOTAL DISBURSEMENTS:			\$1,282,361.53
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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>
		SAVINGS	XX2555	\$0.00			\$3,998.46
		SAVINGS	XXXX9602	\$0.00			\$5,346.38
		INTEREST NOW ACCT.	XX508	\$0.00			\$1,066,937.30
		NOBLE CO. FDN ENDOWMENT	XXX	\$0.00			\$13,285.42

Total CASH: **\$1,089,567.56**

Total Cash and Investments: **\$1,089,567.56**

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

	GENERAL OBLIGATION BONDS	LONG TERM LEASES
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$3,290,000.00	\$750,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$150,000.00	\$70,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$3,140,000.00	\$680,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$129,591.25	\$30,000.00

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 2008

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>
1900110	E-RATE	USAC-UNIVERSAL SERVICE ADMIN. CO.	\$4,164.00	401 GIFT	\$1,343.52	\$3,107.52
1900110	E-RATE	USAC-UNIVERSAL SERVICE ADMIN CO.	\$3,496.80	101 GENERAL	\$3,496.80	\$3,496.80
45.310	LSTA-2007 WEBSITE	INDIANA STATE LIBRARY	\$7,800.00	401 GIFT	\$2,715.00	\$2,715.00

(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 2008

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>
6000 19 4900	INTERNET CONNECTIVITY	STATE LIBRARY	\$8,280.71	401 GIFT	\$8,280.71	\$8,280.71
6170-17 1500	SUMMER STATE WORK STUDY PROGRAM	SSACI	\$4,320.00	101 GENERAL	\$3,111.27	\$3,111.27

(LAR-1) ANNUAL FINANCIAL REPORT
 PART 9 - REPORT ON CAPITAL ASSETS
 FOR THE FISCAL YEAR ENDING 2008

COUNTY: NOBLE COUNTY
 UNIT NAME: NOBLE COUNTY PUBLIC LIBRARY

ID: 57-5-169
 PAGE: 1

	101 GENERAL	401 GIFT	1220 LIBRARY CAPITAL PROJECTS	2011 LIBRARY IMPROVEMENT RESERVE
BALANCE, JANUARY 1	\$6,747,297.05	\$750,853.71	\$191,931.07	\$166,623.18
<u>ADDITIONS:</u>				
LAND	\$0.00	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$65,499.92	\$10,071.11	\$26,605.20	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$65,499.92</u>	<u>\$10,071.11</u>	<u>\$26,605.20</u>	<u>\$0.00</u>
<u>REDUCTIONS:</u>				
LAND	\$0.00	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$53,907.50	\$0.00	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$53,907.50</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$6,758,889.47</u>	<u>\$760,924.82</u>	<u>\$218,536.27</u>	<u>\$166,623.18</u>

(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 2008

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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