

FEDERAL IDENTIFICATION NUMBER:  
35-6001385

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

UNIT NAME:  
AUBURN-ECKHART PUBLIC LIBRARY

COUNTY:  
DEKALB COUNTY

ID: 17-5-36  
(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: JANELLE GRABER DATE SIGNED: \_\_\_\_\_  
ADDRESS: 603 S JACKSON ST CITY: AUBURN  
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 925-2414 EMAIL ADDRESS: JHGRABER@EPL.LIB.IN.US  
ZIP: 46706-0000

\*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).

**CASH UNITS ONLY**

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

<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	\$240.00	\$13.00	\$0.00	\$253.00	\$0.00	\$253.00
FEDERAL, LSTA - 1	\$0.00	\$16,252.70	\$16,252.70	\$0.00	\$0.00	\$0.00
FEDERAL, LSTA - 2	\$0.00	\$11,405.00	\$11,405.00	\$0.00	\$0.00	\$0.00
GENERAL	\$10,871.33	\$1,144,324.15	\$1,137,084.95	\$18,110.53	\$0.00	\$18,110.53
<b>Total by Fund Type:</b>	<b>\$11,111.33</b>	<b>\$1,171,994.85</b>	<b>\$1,164,742.65</b>	<b>\$18,363.53</b>	<b>\$0.00</b>	<b>\$18,363.53</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
RAINY DAY	\$30,178.90	\$11,299.06	\$0.00	\$41,477.96	\$0.00	\$41,477.96
<b>Total by Fund Type:</b>	<b>\$30,178.90</b>	<b>\$11,299.06</b>	<b>\$0.00</b>	<b>\$41,477.96</b>	<b>\$0.00</b>	<b>\$41,477.96</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
LIBRARY CAPITAL PROJECTS	\$10,505.79	\$0.00	\$10,505.00	\$0.79	\$0.00	\$0.79
LIBRARY IMPROVEMENT RESERVE	\$0.00	\$23,000.00	\$0.00	\$23,000.00	\$0.00	\$23,000.00
<b>Total by Fund Type:</b>	<b>\$10,505.79</b>	<b>\$23,000.00</b>	<b>\$10,505.00</b>	<b>\$23,000.79</b>	<b>\$0.00</b>	<b>\$23,000.79</b>
<b>FUND TYPE: PRIVATE PURPOSE</b>						
ENDOWMENT INTEREST	\$161,000.00	\$0.00	\$0.00	\$161,000.00	\$0.00	\$161,000.00
FINK ENDOWMENT	\$79,934.28	\$524.74	\$0.00	\$80,459.02	\$0.00	\$80,459.02
GIFT FUND	\$279,536.40	\$255,006.87	\$373,253.86	\$161,289.41	\$0.00	\$161,289.41
<b>Total by Fund Type:</b>	<b>\$520,470.68</b>	<b>\$255,531.61</b>	<b>\$373,253.86</b>	<b>\$402,748.43</b>	<b>\$0.00</b>	<b>\$402,748.43</b>
<b>FUND TYPE: INVESTMENT TRUST</b>						
HICKSVILLE POWER A/C	\$42,744.73	\$280.60	\$0.00	\$43,025.33	\$0.00	\$43,025.33
<b>Total by Fund Type:</b>	<b>\$42,744.73</b>	<b>\$280.60</b>	<b>\$0.00</b>	<b>\$43,025.33</b>	<b>\$0.00</b>	<b>\$43,025.33</b>
<b>FUND TYPE: AGENCY</b>						
PLAC CARD	\$0.00	\$1,920.00	\$1,380.00	\$540.00	\$0.00	\$540.00
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$1,920.00</b>	<b>\$1,380.00</b>	<b>\$540.00</b>	<b>\$0.00</b>	<b>\$540.00</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: AUBURN-ECKHART PUBLIC LIBRARY

ID: 17-5-36

**CASH UNITS ONLY**

COUNTY: DEKALB 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>\$615,011.43</b>	<b>\$1,464,026.12</b>	<b>\$1,549,881.51</b>	<b>\$529,156.04</b>	<b>\$0.00</b>	<b>\$529,156.04</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$289,600.00				
Transfers Out			\$289,600.00			
Net Receipts and Disbursements		\$1,174,426.12	\$1,260,281.51			

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

ID: 17-5-36 PAGE: 1

UNIT NAME: AUBURN-ECKHART PUBLIC LIBRARY  
 COUNTY: DEKALB COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$683,041.18
<b>Total for: TAXES</b>	<b>\$683,041.18</b>
STATEWIDE LIBRARY CARD PROGRAM	\$122.86
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$4,635.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$51,419.26
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$887.00
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$188,979.97
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$24,867.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$270,911.09</b>
FINES AND FEES-OTHER	\$28,739.34
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$28,739.34</b>
INTEREST EARNED	\$1,055.88
MISCELLANEOUS REVENUE-OTHER	\$14,876.66
<b>Total for: MISCELLANEOUS</b>	<b>\$15,932.54</b>
TRANSFER OF FUNDS-OTHER	\$144,800.00
OTHER FINANCING SOURCES	\$900.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$145,700.00</b>
<b>TOTAL RECEIPTS FOR GENERAL</b>	<b>\$1,144,324.15</b>
Fund: <u>CASH CHANGE</u>	
MISCELLANEOUS REVENUE-OTHER	\$13.00
<b>Total for: MISCELLANEOUS</b>	<b>\$13.00</b>
<b>TOTAL RECEIPTS FOR CASH CHANGE</b>	<b>\$13.00</b>
Fund: <u>FEDERAL, LSTA - 1</u>	
INTERGOVERNMENTAL REVENUE, OTHER	\$16,252.70
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$16,252.70</b>
<b>TOTAL RECEIPTS FOR FEDERAL, LSTA - 1</b>	<b>\$16,252.70</b>
Fund: <u>FEDERAL, LSTA - 2</u>	
INTERGOVERNMENTAL REVENUE, OTHER	\$11,405.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$11,405.00</b>
<b>TOTAL RECEIPTS FOR FEDERAL, LSTA - 2</b>	<b>\$11,405.00</b>
Fund: <u>RAINY DAY</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$9,978.49
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$1,320.57
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$11,299.06</b>

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

ID: 17-5-36 PAGE: 2

UNIT NAME: AUBURN-ECKHART PUBLIC LIBRARY  
 COUNTY: DEKALB COUNTY

<u>Title</u>	<u>Amount</u>
<b>TOTAL RECEIPTS FOR RAINY DAY</b>	<b>\$11,299.06</b>
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
ADJUSTMENT	\$23,000.00
<b>Total for: MISCELLANEOUS</b>	<b>\$23,000.00</b>
<b>TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE</b>	<b>\$23,000.00</b>
Fund: <u>GIFT FUND</u>	
INTEREST EARNED	\$1,622.35
RENTAL OF PROPERTY	\$6,435.00
CONTRIBUTIONS AND DONATIONS	\$98,794.23
MISCELLANEOUS REVENUE-OTHER	\$3,355.29
<b>Total for: MISCELLANEOUS</b>	<b>\$110,206.87</b>
TRANSFER OF FUNDS-OTHER	\$144,800.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$144,800.00</b>
<b>TOTAL RECEIPTS FOR GIFT FUND</b>	<b>\$255,006.87</b>
Fund: <u>FINK ENDOWMENT</u>	
INTEREST EARNED	\$524.74
<b>Total for: MISCELLANEOUS</b>	<b>\$524.74</b>
<b>TOTAL RECEIPTS FOR FINK ENDOWMENT</b>	<b>\$524.74</b>
Fund: <u>HICKSVILLE POWER A/C</u>	
INTEREST EARNED	\$280.60
<b>Total for: MISCELLANEOUS</b>	<b>\$280.60</b>
<b>TOTAL RECEIPTS FOR HICKSVILLE POWER A/C</b>	<b>\$280.60</b>
Fund: <u>PLAC CARD</u>	
PLAC CARD SALES	\$1,920.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$1,920.00</b>
<b>TOTAL RECEIPTS FOR PLAC CARD</b>	<b>\$1,920.00</b>
<b>Total Receipts:</b>	<b>\$1,464,026.12</b>

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

ID: 17-5-36 PAGE: 1  
COUNTY: DEKALB COUNTY  
UNIT NAME: AUBURN-ECKHART PUBLIC LIBRARY

---

Fund:	GENERAL		
	PERSONAL SERVICES		\$635,421.84
	SUPPLIES		\$38,352.31
	OTHER SERVICES AND CHARGES		\$210,615.97
	CAPITAL OUTLAY		\$107,667.88
	OTHER DISBURSEMENTS		\$226.95
	TRANSFER OF FUNDS		\$144,800.00
	<b>TOTAL</b>		<b>\$1,137,084.95</b>

---

Fund:	FEDERAL, LSTA - 1		
	PERSONAL SERVICES		\$5,120.00
	SUPPLIES		\$1,154.70
	OTHER SERVICES AND CHARGES		\$1,149.00
	CAPITAL OUTLAY		\$8,829.00
	<b>TOTAL</b>		<b>\$16,252.70</b>

---

Fund:	FEDERAL, LSTA - 2		
	CAPITAL OUTLAY		\$11,405.00
	<b>TOTAL</b>		<b>\$11,405.00</b>

---

Fund:	LIBRARY CAPITAL PROJECTS		
	CAPITAL OUTLAY		\$10,505.00
	<b>TOTAL</b>		<b>\$10,505.00</b>

---

Fund:	GIFT FUND		
	OTHER DISBURSEMENTS		\$228,453.86
	TRANSFER OF FUNDS		\$144,800.00
	<b>TOTAL</b>		<b>\$373,253.86</b>

---

Fund:	PLAC CARD		
	OTHER DISBURSEMENTS		\$1,380.00
	<b>TOTAL</b>		<b>\$1,380.00</b>

---

<b>TOTAL DISBURSEMENTS:</b>			<b>\$1,549,881.51</b>
-----------------------------	--	--	-----------------------

---

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>
		NATIONAL CITY	XXX7848				\$244,129.28
		NATIONAL CITY	XXX16034				\$148,320.14
		WELLS FARGO	XXX7962				\$3,512.74
		PEOPLES FEDERAL	XXX3933				\$9,456.53
		HICKSVILLE BANK	XXX0086				\$80,459.02
		HICKSVILLE BANK	XXX0159				\$43,025.33
		CASH CHANGE	XXXXXX				\$253.00

**Total CASH:** **\$529,156.04**

---

**Total Cash and Investments:** **\$529,156.04**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: AUBURN-ECKHART PUBLIC LIBRARY

ID: 17-5-36

COUNTY: DEKALB 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:

---

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

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: AUBURN-ECKHART PUBLIC LIBRARY

ID: 17-5-36

COUNTY: DEKALB 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: AUBURN-ECKHART PUBLIC LIBRARY

ID: 17-5-36

COUNTY: DEKALB 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: DEKALB COUNTY  
UNIT NAME: AUBURN-ECKHART PUBLIC LIBRARY

ID: 17-5-36  
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: AUBURN-ECKHART PUBLIC LIBRARY

ID: 17-5-36

COUNTY: DEKALB 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>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------