FEDERAL IDENTIFICATION NUMBER:
35-6001912

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

UNIT NAME:
NAPPANEE PUBLIC LIBRARY

COUNTY:
ELKHART COUNTY

ANNUAL LIBRARY FINANCIAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

LAR-1 (REVISED 2009)

FOR THE FISCAL YEAR THAT ENDED 2009

ID: 20-5-47
(State Board of Accounts USE ONLY)

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: INTERIM DIRECTOR

PRINTED NAME OF OFFICIAL: LISSA KRULL DATE SIGNED: _____

ADDRESS: 157 N. MAIN ST. CITY: NAPPANEE

EMAIL ADDRESS: LKIRKDORFFER@NAPPANEE.LIB.IN.US

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 773-7919 ZIP: 46550-1937

*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: NAPPANEE PUBLIC LIBRARY ID: 20-5-47

CASH UNITS ONLY COUNTY: ELKHART COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES

FOR THE FISCAL YEAR ENDING 2009

Funds **Section I**	Beginning Cash Fund Balances 01/01/2009	2009 Receipts	2009 Disbursements	Ending Cash Fund Balances 12/31/2009	Investments at 12/31/2009	Total Cash and Investments at 12/31/2009
FUND TYPE: GENERAL						
CASH CHANGE	$95.00	$0.00	$0.00	$95.00	$0.00	$95.00
100 GENERAL	$685,663.07	$2,406,213.39	$2,036,633.81	$1,055,242.65	$0.00	$1,055,242.65
PETTY CASH	$40.00	$0.00	$0.00	$40.00	$0.00	$40.00
Total by Fund Type:	**$685,798.07**	**$2,406,213.39**	**$2,036,633.81**	**$1,055,377.65**	**$0.00**	**$1,055,377.65**
FUND TYPE: SPECIAL REVENUE						
400 GIFT	$4,633.44	$5,622.02	$5,406.01	$4,849.45	$0.00	$4,849.45
800 HERITAGE COLLECTION GIFT FUND	$22,816.77	$14.65	$230.83	$22,600.59	$0.00	$22,600.59
550 RAINY DAY	$31,643.51	$11,180.71	$0.00	$42,824.22	$0.00	$42,824.22
600 STATE TECHNOLOGY FUND GRANT	$4,500.00	$8,400.00	$4,500.00	$8,400.00	$0.00	$8,400.00
Total by Fund Type:	**$63,593.72**	**$25,217.38**	**$10,136.84**	**$78,674.26**	**$0.00**	**$78,674.26**
FUND TYPE: DEBT SERVICE						
300 BOND AND INTEREST REDEMPTION	$27,464.84	$432,821.62	$355,000.00	$105,286.46	$0.00	$105,286.46
Total by Fund Type:	**$27,464.84**	**$432,821.62**	**$355,000.00**	**$105,286.46**	**$0.00**	**$105,286.46**
FUND TYPE: CAPITAL PROJECTS						
BUILDING PROJECT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
350 CONSTRUCTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
900 LIBRARY CAPITAL PROJECTS	$48,168.93	$30.99	$0.00	$48,199.92	$0.00	$48,199.92
500 LIBRARY IMPROVEMENT RESERVE	$197,686.94	$165,149.93	$37,000.00	$325,836.87	$0.00	$325,836.87
Total by Fund Type:	**$245,855.87**	**$165,180.92**	**$37,000.00**	**$374,036.79**	**$0.00**	**$374,036.79**
FUND TYPE: AGENCY						
450 COMPUTER SUPPORT AGREEMENT	$27,204.22	$3,500.30	$1,011.70	$29,692.82	$0.00	$29,692.82
470 LEADERSHIP ACADEMY	$2,321.90	$3,215.37	$2,400.96	$3,136.31	$0.00	$3,136.31
200 PAYROLL	$3,894.68	$22,618.55	$21,865.25	$4,647.98	$0.00	$4,647.98
460 PLAC CARD	$30.00	$240.00	$240.00	$30.00	$0.00	$30.00
Total by Fund Type:	**$33,450.80**	**$29,574.22**	**$25,517.91**	**$37,507.11**	**$0.00**	**$37,507.11**

(LAR-1) ANNUAL FINANCIAL REPORT UNIT NAME: NAPPANEE PUBLIC LIBRARY ID: 20-5-47

CASH UNITS ONLY COUNTY: ELKHART COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES

FOR THE FISCAL YEAR ENDING 2009

Funds **Section I**	Beginning Cash Fund Balances 01/01/2009	2009 Receipts	2009 Disbursements	Ending Cash Fund Balances 12/31/2009	Investments at 12/31/2009	Total Cash and Investments at 12/31/2009
Subtotal All Funds:	**$1,056,163.30**	**$3,059,007.53**	**$2,464,288.56**	**$1,650,882.27**	**$0.00**	**$1,650,882.27**
Section II						
Less:						
Investment Sales		$0.00				
Investment Purchases			$0.00			
Transfers In		$1,212,000.00				
Transfers Out			$1,212,000.00			
Net Receipts and Disbursements		$1,847,007.53	$1,252,288.56			

(LAR-1) ANNUAL FINANCIAL REPORT ID: 20-5-47 PAGE: 1

UNIT NAME: NAPPANEE PUBLIC LIBRARY

PART 2 - RECEIPTS COUNTY: ELKHART COUNTY

FOR THE FISCAL YEAR ENDING 2009

Title	Amount
Fund: 100 GENERAL	
GENERAL PROPERTY TAXES	$0.00
GENERAL PROPERTY TAXES	$1,021,583.66
Total for: TAXES	**$1,021,583.66**
SPECIAL STATE LIBRARY DISTRIBUTION	$483.54
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	$4,368.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	$33,083.37
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	$1,405.00
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	$250,654.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNM	$36,786.84
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	$16,771.00
Total for: INTERGOVERNMENTAL	**$343,551.75**
COPY MACHINE CHARGES	$8,288.92
Total for: CHARGES FOR SERVICES	**$8,288.92**
FINES AND FEES-OTHER	$11,879.39
Total for: FINES, FORFEITURES, AND FEES	**$11,879.39**
INTEREST EARNED	$1,066.71
MISCELLANEOUS REVENUE-OTHER	$7,522.03
Total for: MISCELLANEOUS	**$8,588.74**
TRANSFER OF FUNDS-OTHER	$1,010,000.00
REIMBURSEMENTS-OTHER	$2,320.93
Total for: OTHER FINANCING SOURCES	**$1,012,320.93**
TOTAL RECEIPTS FOR 100 GENERAL	**$2,406,213.39**
Fund: 400 GIFT	
INTEREST EARNED	$3.27
CONTRIBUTIONS AND DONATIONS	$3,818.75
MISCELLANEOUS REVENUE-OTHER	$1,800.00
Total for: MISCELLANEOUS	**$5,622.02**
TOTAL RECEIPTS FOR 400 GIFT	**$5,622.02**
Fund: 550 RAINY DAY	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	$10,937.51
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	$243.20
Total for: INTERGOVERNMENTAL	**$11,180.71**
TOTAL RECEIPTS FOR 550 RAINY DAY	**$11,180.71**
Fund: 800 HERITAGE COLLECTION GIFT FUND	
INTEREST EARNED	$14.65
Total for: MISCELLANEOUS	**$14.65**

UNIT NAME: NAPPANEE PUBLIC LIBRARY

PART 2 - RECEIPTS COUNTY: ELKHART COUNTY

FOR THE FISCAL YEAR ENDING 2009

Title	Amount
TOTAL RECEIPTS FOR 800 HERITAGE COLLECTION GIFT FUND	**$14.65**
Fund: 600 STATE TECHNOLOGY FUND GRANT	
MISCELLANEOUS REVENUE-OTHER	$8,400.00
Total for: MISCELLANEOUS	**$8,400.00**
TOTAL RECEIPTS FOR 600 STATE TECHNOLOGY FUND GRANT	**$8,400.00**
Fund: 300 BOND AND INTEREST REDEMPTION	
GENERAL PROPERTY TAXES	$381,878.85
Total for: TAXES	**$381,878.85**
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	$1,557.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	$11,847.39
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	$501.00
Total for: INTERGOVERNMENTAL	**$13,905.39**
INTEREST EARNED	$37.38
ADJUSTMENT	$0.00
Total for: MISCELLANEOUS	**$37.38**
TRANSFER OF FUNDS-OTHER	$37,000.00
Total for: OTHER FINANCING SOURCES	**$37,000.00**
TOTAL RECEIPTS FOR 300 BOND AND INTEREST REDEMPTION	**$432,821.62**
Fund: 900 LIBRARY CAPITAL PROJECTS	
INTEREST EARNED	$30.99
Total for: MISCELLANEOUS	**$30.99**
TOTAL RECEIPTS FOR 900 LIBRARY CAPITAL PROJECTS	**$30.99**
Fund: 500 LIBRARY IMPROVEMENT RESERVE	
INTEREST EARNED	$149.93
Total for: MISCELLANEOUS	**$149.93**
TRANSFER FROM LIBRARY OPERATING FUND	$50,000.00
TRANSFER OF FUNDS-OTHER	$115,000.00
Total for: OTHER FINANCING SOURCES	**$165,000.00**
TOTAL RECEIPTS FOR 500 LIBRARY IMPROVEMENT RESERVE	**$165,149.93**
Fund: 200 PAYROLL	
MISCELLANEOUS REVENUE-OTHER	$22,618.55
Total for: MISCELLANEOUS	**$22,618.55**
TOTAL RECEIPTS FOR 200 PAYROLL	**$22,618.55**
Fund: 460 PLAC CARD	

UNIT NAME: NAPPANEE PUBLIC LIBRARY

PART 2 - RECEIPTS COUNTY: ELKHART COUNTY

FOR THE FISCAL YEAR ENDING 2009

Title	Amount
Fund: 460 PLAC CARD	
PLAC CARD SALES	$240.00
Total for: OTHER FINANCING SOURCES	**$240.00**
TOTAL RECEIPTS FOR 460 PLAC CARD	**$240.00**
Fund: 450 COMPUTER SUPPORT AGREEMENT	
INTEREST EARNED	$18.45
MISCELLANEOUS REVENUE-OTHER	$3,481.85
Total for: MISCELLANEOUS	**$3,500.30**
TOTAL RECEIPTS FOR 450 COMPUTER SUPPORT AGREEMENT	**$3,500.30**
Fund: 470 LEADERSHIP ACADEMY	
INTEREST EARNED	$0.97
MISCELLANEOUS REVENUE-OTHER	$3,214.40
Total for: MISCELLANEOUS	**$3,215.37**
TOTAL RECEIPTS FOR 470 LEADERSHIP ACADEMY	**$3,215.37**
Total Receipts:	**$3,059,007.53**

(LAR-1) ANNUAL FINANCIAL REPORT ID: 20-5-47 PAGE: 1
PART 3 - DISBURSEMENTS COUNTY: ELKHART COUNTY
FOR THE FISCAL YEAR ENDING 2009 UNIT NAME: NAPPANEE PUBLIC LIBRARY

Fund: 100 GENERAL		
	PERSONAL SERVICES	$494,855.81
	SUPPLIES	$73,529.21
	OTHER SERVICES AND CHARGES	$245,350.49
	CAPITAL OUTLAY	$107,997.30
	OTHER DISBURSEMENTS	$54,901.00
	TRANSFER OF FUNDS	$1,060,000.00
TOTAL		**$2,036,633.81**
Fund: 400 GIFT		
	SUPPLIES	$1,110.25
	OTHER SERVICES AND CHARGES	$2,826.47
	CAPITAL OUTLAY	$129.56
	OTHER DISBURSEMENTS	$1,339.73
TOTAL		**$5,406.01**
Fund: 800 HERITAGE COLLECTION GIFT FUND		
	OTHER DISBURSEMENTS	$230.83
TOTAL		**$230.83**
Fund: 600 STATE TECHNOLOGY FUND GRANT		
	OTHER DISBURSEMENTS	$4,500.00
TOTAL		**$4,500.00**
Fund: 300 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES	$240,000.00
	TRANSFER OF FUNDS	$115,000.00
TOTAL		**$355,000.00**
Fund: 500 LIBRARY IMPROVEMENT RESERVE		
	TRANSFER OF FUNDS	$37,000.00
TOTAL		**$37,000.00**
Fund: 200 PAYROLL		
	OTHER DISBURSEMENTS	$21,865.25
TOTAL		**$21,865.25**
Fund: 460 PLAC CARD		
	OTHER DISBURSEMENTS	$240.00
TOTAL		**$240.00**
Fund: 450 COMPUTER SUPPORT AGREEMENT		
	OTHER DISBURSEMENTS	$1,011.70
TOTAL		**$1,011.70**
Fund: 470 LEADERSHIP ACADEMY		
	OTHER DISBURSEMENTS	$2,400.96
TOTAL		**$2,400.96**

TOTAL DISBURSEMENTS: **$2,464,288.56**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NAPPANEE PUBLIC LIBRARY

COUNTY: ELKHART COUNTY

ID: 20-5-47

PART 4 - CASH AND INVESTMENTS

FOR THE FISCAL YEAR ENDING 2009

CASH

Purchase Date	Fund Name	Description	Serial No./Acct. No.	Investment Balance, Jan 1	Maturity Date	Interest Rate	Purchase Cost
		OPERATING CHECKING	XXXXXX0457				$242,071.35
		CASH MANAGEMENT CHECKING	XXXXXX5120				$1,408,675.92
		PETTY CASH	0000				$40.00
		CASH CHANGE	0000				$95.00
Total CASH:							**$1,650,882.27**
Total Cash and Investments:							**$1,650,882.27**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NAPPANEE PUBLIC LIBRARY

COUNTY: ELKHART COUNTY

ID: 20-5-47

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: NAPPANEE PUBLIC LIBRARY

ID: 20-5-47

COUNTY: ELKHART COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES

PAGE: 1

FOR THE FISCAL YEAR ENDING 2009

CFDA Number	Federal Title	Agency	Award Amount	Fund Title	Receipts	Disbursements

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NAPPANEE PUBLIC LIBRARY

ID: 20-5-47

COUNTY: ELKHART COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES

PAGE: 1

FOR THE FISCAL YEAR ENDING 2009

Grant Number	Project Name	State Agency	Award Amount	Fund Title	Receipts	Disbursements

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: NAPPANEE PUBLIC LIBRARY

ID: 20-5-47

COUNTY: ELKHART COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

FOR THE FISCAL YEAR ENDING 2009

Federal ID	Name	Address	County of Operation	Name of Operating Officer	Phone Number	Description of Funding	Amount