

FEDERAL IDENTIFICATION NUMBER:
35-6001770

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

UNIT NAME:
LAPORTE COUNTY PUBLIC LIBRARY

COUNTY:
LAPORTE COUNTY

ID: 46-5-277
(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)
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- 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: JUDY HAMILTON DATE SIGNED: _____
ADDRESS: 904 INDIANA AVE CITY: LA PORTE
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (219) 362-6156 EMAIL ADDRESS: CAPPLE@LAPCAT.ORG
ZIP: 46350-3435

*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: LAPORTE COUNTY PUBLIC LIBRARY

ID: 46-5-277

CASH UNITS ONLY

COUNTY: LAPORTE 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						
1 GENERAL	\$-388,682.49	\$3,461,716.77	\$3,401,386.26	\$-328,351.98	\$0.00	\$-328,351.98
Total by Fund Type:	\$-388,682.49	\$3,461,716.77	\$3,401,386.26	\$-328,351.98	\$0.00	\$-328,351.98
FUND TYPE: SPECIAL REVENUE						
8 CLEARING	\$0.00	\$1,760.00	\$1,760.00	\$0.00	\$0.00	\$0.00
4 DONATIONS	\$1,832.78	\$4,203.85	\$1,170.14	\$4,866.49	\$0.00	\$4,866.49
4 DONATIONS #2	\$4,942.36	\$11,595.85	\$12,349.52	\$4,188.69	\$0.00	\$4,188.69
4 ENDOWMENT #1	\$27,614.51	\$0.00	\$0.00	\$27,614.51	\$0.00	\$27,614.51
4 ENDOWMENT #2	\$19,440.68	\$0.00	\$0.00	\$19,440.68	\$0.00	\$19,440.68
4 ENDOWMENT #3	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
4 ENDOWMENT #4	\$6,622.13	\$0.00	\$0.00	\$6,622.13	\$0.00	\$6,622.13
9 LEVY EXCESS	\$5,897.00	\$0.00	\$0.00	\$5,897.00	\$0.00	\$5,897.00
12 RAINY DAY	\$18,088.17	\$0.00	\$0.00	\$18,088.17	\$0.00	\$18,088.17
4 SAVINGS ACCOUNT/INVESTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
Total by Fund Type:	\$85,937.63	\$17,559.70	\$15,279.66	\$88,217.67	\$1,000.00	\$89,217.67
FUND TYPE: DEBT SERVICE						
1 DEBT SERVICE - OTHER	\$0.00	\$700,000.00	\$700,000.00	\$0.00	\$0.00	\$0.00
2 LEASE RENTAL PAYMENT	\$339,636.62	\$427,423.26	\$10.00	\$767,049.88	\$0.00	\$767,049.88
Total by Fund Type:	\$339,636.62	\$1,127,423.26	\$700,010.00	\$767,049.88	\$0.00	\$767,049.88
FUND TYPE: CAPITAL PROJECTS						
11 LIBRARY CAPITAL PROJECTS	\$34,616.36	\$177,890.09	\$203,906.52	\$8,599.93	\$0.00	\$8,599.93
3 LIBRARY IMPROVEMENT RESERVE	\$796,694.78	\$0.00	\$9,551.14	\$787,143.64	\$0.00	\$787,143.64
Total by Fund Type:	\$831,311.14	\$177,890.09	\$213,457.66	\$795,743.57	\$0.00	\$795,743.57
FUND TYPE: AGENCY						
1 PAYROLL WITHHOLDINGS-OTHER	\$385.33	\$674,325.88	\$674,292.23	\$418.98	\$0.00	\$418.98
5 PLAC CARD	\$0.00	\$120.00	\$120.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$385.33	\$674,445.88	\$674,412.23	\$418.98	\$0.00	\$418.98

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAPORTE COUNTY PUBLIC LIBRARY

ID: 46-5-277

CASH UNITS ONLY

COUNTY: LAPORTE 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>
Section I						
Subtotal All Funds:	\$868,588.23	\$5,459,035.70	\$5,004,545.81	\$1,323,078.12	\$1,000.00	\$1,324,078.12
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$1,000.00			
Transfers In		\$0.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$5,459,035.70	\$5,003,545.81			

	<u>Title</u>	<u>Amount</u>
Fund:	<u>1 GENERAL</u>	
4001	GENERAL PROPERTY TAXES	\$2,380,229.11
	Total for: TAXES	\$2,380,229.11
4250	STATE GRANTS-OTHER	\$3,959.24
4002	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$593,323.39
4004	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$340,074.71
4250	RIVERBOAT REVENUE SHARING	\$5,000.00
	Total for: INTERGOVERNMENTAL	\$942,357.34
4310	COPY MACHINE CHARGES	\$4,407.01
4250	STATE REIMBURSEMENTS FOR SERVICES	\$7,200.00
4250	CHARGES FOR SERVICES-OTHER	\$8,782.81
	Total for: CHARGES FOR SERVICES	\$20,389.82
4220	FINES AND FEES-OTHER	\$87,040.87
4230	FINES AND FEES-OTHER	\$12,183.06
4270	FINES AND FEES-OTHER	\$8,963.82
	Total for: FINES, FORFEITURES, AND FEES	\$108,187.75
4150	INTEREST EARNED	\$5,438.85
4250	MISCELLANEOUS REVENUE-OTHER	\$5,113.90
	Total for: MISCELLANEOUS	\$10,552.75
	TOTAL RECEIPTS FOR 1 GENERAL	\$3,461,716.77
Fund:	<u>4 DONATIONS</u>	
4032	CONTRIBUTIONS AND DONATIONS	\$4,203.85
	Total for: MISCELLANEOUS	\$4,203.85
	TOTAL RECEIPTS FOR 4 DONATIONS	\$4,203.85
Fund:	<u>4 DONATIONS #2</u>	
4030	CONTRIBUTIONS AND DONATIONS	\$11,595.85
	Total for: MISCELLANEOUS	\$11,595.85
	TOTAL RECEIPTS FOR 4 DONATIONS #2	\$11,595.85
Fund:	<u>8 CLEARING</u>	
4250	MISCELLANEOUS REVENUE-OTHER	\$1,760.00
	Total for: MISCELLANEOUS	\$1,760.00
	TOTAL RECEIPTS FOR 8 CLEARING	\$1,760.00
Fund:	<u>2 LEASE RENTAL PAYMENT</u>	
4001	GENERAL PROPERTY TAXES	\$261,426.80
	Total for: TAXES	\$261,426.80
4002	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$65,166.27

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 PART 2 - RECEIPTS
 FOR THE FISCAL YEAR ENDING 2009

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UNIT NAME: LAPORTE COUNTY PUBLIC LIBRARY
 COUNTY: LAPORTE COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>2 LEASE RENTAL PAYMENT</u>	
	Total for: INTERGOVERNMENTAL	\$65,166.27
4150	INTEREST EARNED	\$2,982.66
	Total for: MISCELLANEOUS	\$2,982.66
4250	REFUNDS-OTHER	\$97,847.53
	Total for: OTHER FINANCING SOURCES	\$97,847.53
	TOTAL RECEIPTS FOR 2 LEASE RENTAL PAYMENT	\$427,423.26
Fund:	<u>1 DEBT SERVICE - OTHER</u>	
2041	TAX ANTICIPATION WARRANTS	\$700,000.00
	Total for: OTHER FINANCING SOURCES	\$700,000.00
	TOTAL RECEIPTS FOR 1 DEBT SERVICE - OTHER	\$700,000.00
Fund:	<u>11 LIBRARY CAPITAL PROJECTS</u>	
4001	GENERAL PROPERTY TAXES	\$141,917.42
	Total for: TAXES	\$141,917.42
4002	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$35,375.95
	Total for: INTERGOVERNMENTAL	\$35,375.95
4150	INTEREST EARNED	\$596.72
	Total for: MISCELLANEOUS	\$596.72
	TOTAL RECEIPTS FOR 11 LIBRARY CAPITAL PROJECTS	\$177,890.09
Fund:	<u>1 PAYROLL WITHHOLDINGS-OTHER</u>	
2040	OTHER FINANCING SOURCES	\$674,325.88
	Total for: OTHER FINANCING SOURCES	\$674,325.88
	TOTAL RECEIPTS FOR 1 PAYROLL WITHHOLDINGS-OTHER	\$674,325.88
Fund:	<u>5 PLAC CARD</u>	
4026	PLAC CARD SALES	\$120.00
	Total for: OTHER FINANCING SOURCES	\$120.00
	TOTAL RECEIPTS FOR 5 PLAC CARD	\$120.00
	Total Receipts:	\$5,459,035.70

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

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 COUNTY: LAPORTE COUNTY
 UNIT NAME: LAPORTE COUNTY PUBLIC LIBRARY

Fund:	1 GENERAL		
	PERSONAL SERVICES		\$2,428,883.83
	SUPPLIES		\$67,735.24
	OTHER SERVICES AND CHARGES		\$428,521.13
	CAPITAL OUTLAY		\$476,246.06
	TOTAL		\$3,401,386.26
Fund:	4 DONATIONS		
	OTHER SERVICES AND CHARGES		\$170.14
	PURCHASE OF INVESTMENTS		\$1,000.00
	TOTAL		\$1,170.14
Fund:	4 DONATIONS #2		
	OTHER SERVICES AND CHARGES		\$12,349.52
	TOTAL		\$12,349.52
Fund:	8 CLEARING		
	OTHER SERVICES AND CHARGES		\$1,760.00
	TOTAL		\$1,760.00
Fund:	2 LEASE RENTAL PAYMENT		
	OTHER SERVICES AND CHARGES		\$10.00
	TOTAL		\$10.00
Fund:	1 DEBT SERVICE - OTHER		
	OTHER DISBURSEMENTS		\$700,000.00
	TOTAL		\$700,000.00
Fund:	11 LIBRARY CAPITAL PROJECTS		
	OTHER SERVICES AND CHARGES		\$148,106.90
	CAPITAL OUTLAY		\$55,799.62
	TOTAL		\$203,906.52
Fund:	3 LIBRARY IMPROVEMENT RESERVE		
	OTHER SERVICES AND CHARGES		\$7,950.00
	CAPITAL OUTLAY		\$1,601.14
	TOTAL		\$9,551.14
Fund:	1 PAYROLL WITHHOLDINGS-OTHER		
	OTHER DISBURSEMENTS		\$674,292.23
	TOTAL		\$674,292.23
Fund:	5 PLAC CARD		
	OTHER SERVICES AND CHARGES		\$120.00
	TOTAL		\$120.00
TOTAL DISBURSEMENTS:			\$5,004,545.81

PART 4 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2009

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>
		1ST SOURCE BANK MMSA	1004XXXX				\$3,101.01
		LAPORTE SAVINGS BANK MMSA	43XXXX				\$1,311,692.17
		WELLS FARGO BANK CHECKING	800000XXXX				\$6,353.36
		WELLS FARGO BANK CKG	800060XXXX				\$150.00
		WELLS FARGO MERCHANT CKG	196671XXXX				\$1,781.58

Total CASH: **\$1,323,078.12**

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>
04/17/2009	1 GENERAL	CERTIFICATE OF DEPOSIT	165843	\$0.00	06/24/2009	1.00	\$0.00
04/17/2009	1 GENERAL	CERTIFICATE OF DEPOSIT	002-0667616591	\$0.00	07/23/2009	1.13	\$0.00

Total by Fund: **\$0.00**

03/26/2009	4 SAVINGS ACCOUNT/INVEST MENT	CERTIFICATE OF DEPOSIT	34267	\$0.00	03/26/2012	1.50	\$1,000.00
09/21/2007	4 SAVINGS ACCOUNT/INVEST MENT	CERTIFICATE OF DEPOSIT	29905	\$1,000.00	03/21/2009	4.30	\$0.00

Total by Fund: **\$1,000.00**

Total INVESTMENTS: **\$1,000.00**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAPORTE COUNTY PUBLIC LIBRARY

ID: 46-5-277

COUNTY: LAPORTE COUNTY

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PART 4 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2009

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>
Total Cash and Investments:							\$1,324,078.12

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAPORTE COUNTY PUBLIC LIBRARY
COUNTY: LAPORTE COUNTY

ID: 46-5-277

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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:

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

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAPORTE COUNTY PUBLIC LIBRARY

ID: 46-5-277

COUNTY: LAPORTE 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>
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAPORTE COUNTY PUBLIC LIBRARY

ID: 46-5-277

COUNTY: LAPORTE 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>
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(LAR-1) ANNUAL FINANCIAL REPORT
PART 9 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2009

COUNTY: LAPORTE COUNTY
UNIT NAME: LAPORTE COUNTY PUBLIC LIBRARY

ID: 46-5-277
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: LAPORTE COUNTY PUBLIC LIBRARY

ID: 46-5-277

COUNTY: LAPORTE 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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