

FEDERAL IDENTIFICATION NUMBER:
35-1142716

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

UNIT NAME:
PORTER COUNTY PUBLIC LIBRARY

COUNTY:
PORTER COUNTY

ID: 64-5-185
(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: JAMES CLINE

DATE SIGNED: _____

ADDRESS: 103 JEFFERSON STREET

CITY: VALPARAISO

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

EMAIL ADDRESS: SMINTON@PCPLS.LIB.IN.US

(219) 462-0524

ZIP: 46383-0000

*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: PORTER COUNTY PUBLIC LIBRARY

ID: 64-5-185

CASH UNITS ONLY

COUNTY: PORTER 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						
100 GENERAL	\$154,342.06	\$7,743,859.26	\$7,501,913.34	\$396,287.98	\$0.00	\$396,287.98
Total by Fund Type:	\$154,342.06	\$7,743,859.26	\$7,501,913.34	\$396,287.98	\$0.00	\$396,287.98
FUND TYPE: SPECIAL REVENUE						
150 GIFT	\$3,341.74	\$456,453.07	\$419,650.29	\$40,144.52	\$0.00	\$40,144.52
Total by Fund Type:	\$3,341.74	\$456,453.07	\$419,650.29	\$40,144.52	\$0.00	\$40,144.52
Subtotal All Funds:	\$157,683.80	\$8,200,312.33	\$7,921,563.63	\$436,432.50	\$0.00	\$436,432.50

Section II

Less:

Investment Sales	\$29,208,000.00					
Investment Purchases			\$32,385,370.80			
Transfers In		\$0.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$-21,007,687.67	\$-24,463,807.17			

**CASH AND INVESTMENTS ON PART 4 ARE
5769731.74! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

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

ID: 64-5-185 PAGE: 1

UNIT NAME: PORTER COUNTY PUBLIC LIBRARY

COUNTY: PORTER COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>100 GENERAL</u>	
GENERAL PROPERTY TAXES	\$0.00
GENERAL PROPERTY TAXES	\$4,725,096.10
Total for: TAXES	\$4,725,096.10
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$5,593.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$302,381.97
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$39,877.94
Total for: INTERGOVERNMENTAL	\$347,852.91
COPY MACHINE CHARGES	\$29,163.75
Total for: CHARGES FOR SERVICES	\$29,163.75
FINES AND FEES-OTHER	\$130,639.57
Total for: FINES, FORFEITURES, AND FEES	\$130,639.57
INTEREST EARNED	\$2,081.28
MISCELLANEOUS REVENUE-OTHER	\$9,392.65
Total for: MISCELLANEOUS	\$11,473.93
SALE OF INVESTMENTS	\$272,600.00
OTHER FINANCING SOURCES	\$2,227,033.00
Total for: OTHER FINANCING SOURCES	\$2,499,633.00
TOTAL RECEIPTS FOR 100 GENERAL	\$7,743,859.26
Fund: <u>170 STATE GRANT</u>	
MISCELLANEOUS REVENUE-OTHER	\$29,400.00
Total for: MISCELLANEOUS	\$29,400.00
PLAC CARD SALES	\$0.00
Total for: OTHER FINANCING SOURCES	\$0.00
TOTAL RECEIPTS FOR 170 STATE GRANT	\$29,400.00
Fund: <u>150 GIFT</u>	
INTEREST EARNED	\$359.10
CONTRIBUTIONS AND DONATIONS	\$48,693.97
Total for: MISCELLANEOUS	\$49,053.07
SALE OF INVESTMENTS	\$0.00
SALE OF INVESTMENTS	\$407,400.00
Total for: OTHER FINANCING SOURCES	\$407,400.00
TOTAL RECEIPTS FOR 150 GIFT	\$456,453.07
Fund: <u>175 RAINY DAY</u>	
MISCELLANEOUS REVENUE-OTHER	\$0.00
MISCELLANEOUS REVENUE-OTHER	\$250,000.00
Total for: MISCELLANEOUS	\$250,000.00

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

ID: 64-5-185 PAGE: 2

UNIT NAME: PORTER COUNTY PUBLIC LIBRARY

COUNTY: PORTER COUNTY

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 175 RAINY DAY	\$250,000.00
Fund: <u>125 BOND AND INTEREST REDEMPTION</u>	
GENERAL PROPERTY TAXES	\$1,591,767.41
Total for: TAXES	\$1,591,767.41
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,325.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$98,432.12
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$13,061.76
Total for: INTERGOVERNMENTAL	\$112,818.88
INTEREST EARNED	\$2,306.00
MISCELLANEOUS REVENUE-OTHER	\$64,957.21
Total for: MISCELLANEOUS	\$67,263.21
SALE OF INVESTMENTS	\$1,994,900.00
OTHER FINANCING SOURCES	\$50,202.40
Total for: OTHER FINANCING SOURCES	\$2,045,102.40
TOTAL RECEIPTS FOR 125 BOND AND INTEREST REDEMPTION	\$3,816,951.90
Fund: <u>115 LIBRARY CAPITAL PROJECTS</u>	
GENERAL PROPERTY TAXES	\$795,223.13
Total for: TAXES	\$795,223.13
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,692.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$38,459.16
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$5,640.30
Total for: INTERGOVERNMENTAL	\$45,791.46
INTEREST EARNED	\$22,712.80
RENTAL OF PROPERTY	\$650.00
MISCELLANEOUS REVENUE-OTHER	\$33,952.00
Total for: MISCELLANEOUS	\$57,314.80
SALE OF INVESTMENTS	\$25,307,800.00
OTHER FINANCING SOURCES	\$3,543,802.40
Total for: OTHER FINANCING SOURCES	\$28,851,602.40
TOTAL RECEIPTS FOR 115 LIBRARY CAPITAL PROJECTS	\$29,749,931.79
Fund: <u>110 LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$1,096.86
Total for: MISCELLANEOUS	\$1,096.86
SALE OF INVESTMENTS	\$1,225,300.00
OTHER FINANCING SOURCES	\$0.00
OTHER FINANCING SOURCES	\$44,433.00
Total for: OTHER FINANCING SOURCES	\$1,269,733.00

UNIT NAME: PORTER COUNTY PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: PORTER COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 110 LIBRARY IMPROVEMENT RESERVE	\$1,270,829.86
Fund: <u>200 PAYROLL</u>	
200 MISCELLANEOUS REVENUE-OTHER	\$533,106.71
Total for: MISCELLANEOUS	\$533,106.71
TOTAL RECEIPTS FOR 200 PAYROLL	\$533,106.71
Fund: <u>155 PLAC CARD</u>	
CONTRIBUTIONS AND DONATIONS	\$0.00
Total for: MISCELLANEOUS	\$0.00
PLAC CARD SALES	\$420.00
Total for: OTHER FINANCING SOURCES	\$420.00
TOTAL RECEIPTS FOR 155 PLAC CARD	\$420.00
Total Receipts:	\$43,850,952.59

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

ID: 64-5-185 PAGE: 1
COUNTY: PORTER COUNTY
UNIT NAME: PORTER COUNTY PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$2,439,178.53
	SUPPLIES		\$80,251.22
	OTHER SERVICES AND CHARGES		\$593,519.15
	CAPITAL OUTLAY		\$560,931.44
	PURCHASE OF INVESTMENTS		\$3,828,033.00
	TOTAL		\$7,501,913.34

Fund:	170 STATE GRANT		
	OTHER SERVICES AND CHARGES		\$34,800.00
	TOTAL		\$34,800.00

Fund:	150 GIFT		
	SUPPLIES		\$5,891.87
	OTHER SERVICES AND CHARGES		\$5,951.45
	CAPITAL OUTLAY		\$44,306.97
	PURCHASE OF INVESTMENTS		\$363,500.00
	TOTAL		\$419,650.29

Fund:	125 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$1,309,358.02
	PURCHASE OF INVESTMENTS		\$1,931,802.40
	TOTAL		\$3,241,160.42

Fund:	115 LIBRARY CAPITAL PROJECTS		
	PERSONAL SERVICES		\$110,101.60
	OTHER SERVICES AND CHARGES		\$66,225.73
	CAPITAL OUTLAY		\$144,594.79
	PURCHASE OF INVESTMENTS		\$25,116,002.40
	TOTAL		\$25,436,924.52

Fund:	110 LIBRARY IMPROVEMENT RESERVE		
	PURCHASE OF INVESTMENTS		\$1,146,033.00
	TOTAL		\$1,146,033.00

Fund:	200 PAYROLL		
	PERSONAL SERVICES		\$533,268.00
	TOTAL		\$533,268.00

Fund:	155 PLAC CARD		
	OTHER SERVICES AND CHARGES		\$300.00
	TOTAL		\$300.00

TOTAL DISBURSEMENTS:			\$38,314,049.57
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PORTER COUNTY PUBLIC LIBRARY
COUNTY: PORTER COUNTY

ID: 64-5-185

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

PAGE: 1

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>
		CHECKING ACCOUNT	001-181-9				\$5,769,731.74

Total CASH: **\$5,769,731.74**

Total Cash and Investments: **\$5,769,731.74**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PORTER COUNTY PUBLIC LIBRARY
COUNTY: PORTER COUNTY

ID: 64-5-185

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: PORTER COUNTY PUBLIC LIBRARY

ID: 64-5-185

COUNTY: PORTER 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: PORTER COUNTY PUBLIC LIBRARY

ID: 64-5-185

COUNTY: PORTER 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: PORTER COUNTY
UNIT NAME: PORTER COUNTY PUBLIC LIBRARY

ID: 64-5-185
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: PORTER COUNTY PUBLIC LIBRARY

ID: 64-5-185

COUNTY: PORTER 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>
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