

FEDERAL IDENTIFICATION NUMBER:  
35-6001958

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

UNIT NAME:  
NEW CARLISLE PUBLIC LIBRARY

COUNTY:  
SAINT JOSEPH COUNTY

ID: 71-5-204  
(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: STEPHEN BOGGS DATE SIGNED: \_\_\_\_\_  
ADDRESS: PO BOX Q CITY: NEW CARLISLE  
408 S. BRAY STREET EMAIL ADDRESS: SBOGGS@NCPL.LIB.IN.US  
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 654-3046 ZIP: 46552-0000

\*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: NEW CARLISLE PUBLIC LIBRARY

ID: 71-5-204

**CASH UNITS ONLY**

COUNTY: SAINT JOSEPH 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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
100 OPERATING FUND	\$606,157.02	\$1,198,892.71	\$829,657.32	\$975,392.41	\$200,000.00	\$1,175,392.41
<b>Total by Fund Type:</b>	<b>\$606,157.02</b>	<b>\$1,198,892.71</b>	<b>\$829,657.32</b>	<b>\$975,392.41</b>	<b>\$200,000.00</b>	<b>\$1,175,392.41</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
300 GIFT	\$3,922.84	\$2,685.00	\$2,028.28	\$4,579.56	\$0.00	\$4,579.56
310 GIFT #2	\$2,279.51	\$1,918.58	\$144.55	\$4,053.54	\$0.00	\$4,053.54
350 GIFT #3	\$3,560.05	\$16,007.01	\$17,192.90	\$2,374.16	\$0.00	\$2,374.16
940 RAINY DAY	\$162,209.71	\$228,625.21	\$134,505.66	\$256,329.26	\$0.00	\$256,329.26
<b>Total by Fund Type:</b>	<b>\$171,972.11</b>	<b>\$249,235.80</b>	<b>\$153,871.39</b>	<b>\$267,336.52</b>	<b>\$0.00</b>	<b>\$267,336.52</b>
<b>FUND TYPE: DEBT SERVICE</b>						
900 BOND AND INTEREST REDEMPTION	\$57,129.00	\$972,837.57	\$840,569.14	\$189,397.43	\$0.00	\$189,397.43
<b>Total by Fund Type:</b>	<b>\$57,129.00</b>	<b>\$972,837.57</b>	<b>\$840,569.14</b>	<b>\$189,397.43</b>	<b>\$0.00</b>	<b>\$189,397.43</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
500 LIBRARY CAPITAL PROJECTS	\$12,201.41	\$40,987.00	\$30,571.54	\$22,616.87	\$0.00	\$22,616.87
400 LIBRARY IMPROVEMENT RESERVE	\$12,090.52	\$92.67	\$0.00	\$12,183.19	\$0.00	\$12,183.19
<b>Total by Fund Type:</b>	<b>\$24,291.93</b>	<b>\$41,079.67</b>	<b>\$30,571.54</b>	<b>\$34,800.06</b>	<b>\$0.00</b>	<b>\$34,800.06</b>
<b>FUND TYPE: AGENCY</b>						
200 PAYROLL	\$0.00	\$65,055.41	\$65,055.41	\$0.00	\$0.00	\$0.00
700 PLAC CARD	\$0.00	\$30.00	\$30.00	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$65,085.41</b>	<b>\$65,085.41</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NEW CARLISLE PUBLIC LIBRARY

ID: 71-5-204

**CASH UNITS ONLY**

COUNTY: SAINT JOSEPH COUNTY

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

FOR THE FISCAL YEAR ENDING 2009

PAGE: 2

<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>Subtotal All Funds:</b>	<b>\$859,550.06</b>	<b>\$2,527,131.16</b>	<b>\$1,919,754.80</b>	<b>\$1,466,926.42</b>	<b>\$200,000.00</b>	<b>\$1,666,926.42</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$200,000.00			
Transfers In		\$522,529.14				
Transfers Out			\$522,529.14			
Net Receipts and Disbursements		\$2,004,602.02	\$1,197,225.66			

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

ID: 71-5-204 PAGE: 1

UNIT NAME: NEW CARLISLE PUBLIC LIBRARY  
 COUNTY: SAINT JOSEPH COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>100 OPERATING FUND</u>	
GENERAL PROPERTY TAXES	\$917,785.00
<b>Total for: TAXES</b>	<b>\$917,785.00</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$705.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$50,527.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$580.00
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$159,058.93
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$210,870.93</b>
COPY MACHINE CHARGES	\$2,318.02
CHARGES FOR SERVICES-OTHER	\$2,090.34
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$4,408.36</b>
FINES AND FEES-OTHER	\$8,630.18
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$8,630.18</b>
INTEREST EARNED	\$1,098.26
MISCELLANEOUS REVENUE-OTHER	\$4,334.36
<b>Total for: MISCELLANEOUS</b>	<b>\$5,432.62</b>
TRANSFER OF FUNDS-OTHER	\$40,014.57
REIMBURSEMENTS-OTHER	\$11,751.05
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$51,765.62</b>
<b>TOTAL RECEIPTS FOR 100 OPERATING FUND</b>	<b>\$1,198,892.71</b>
Fund: <u>300 GIFT</u>	
CONTRIBUTIONS AND DONATIONS	\$2,685.00
<b>Total for: MISCELLANEOUS</b>	<b>\$2,685.00</b>
<b>TOTAL RECEIPTS FOR 300 GIFT</b>	<b>\$2,685.00</b>
Fund: <u>940 RAINY DAY</u>	
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$7,375.21
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$7,375.21</b>
TRANSFER OF FUNDS-OTHER	\$221,250.00
OTHER FINANCING SOURCES	\$0.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$221,250.00</b>
<b>TOTAL RECEIPTS FOR 940 RAINY DAY</b>	<b>\$228,625.21</b>
Fund: <u>310 GIFT #2</u>	
CONTRIBUTIONS AND DONATIONS	\$1,918.58
<b>Total for: MISCELLANEOUS</b>	<b>\$1,918.58</b>
<b>TOTAL RECEIPTS FOR 310 GIFT #2</b>	<b>\$1,918.58</b>

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

ID: 71-5-204 PAGE: 2

UNIT NAME: NEW CARLISLE PUBLIC LIBRARY  
 COUNTY: SAINT JOSEPH COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>350 GIFT #3</u>	
CONTRIBUTIONS AND DONATIONS	\$16,007.01
CONTRIBUTIONS AND DONATIONS	\$0.00
<b>Total for: MISCELLANEOUS</b>	<b>\$16,007.01</b>
<b>TOTAL RECEIPTS FOR 350 GIFT #3</b>	<b>\$16,007.01</b>
Fund: <u>900 BOND AND INTEREST REDEMPTION</u>	
GENERAL PROPERTY TAXES	\$627,139.00
<b>Total for: TAXES</b>	<b>\$627,139.00</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$516.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$33,755.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$424.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$34,695.00</b>
TRANSFER FROM LIBRARY OPERATING FUND	\$40,014.57
TRANSFER OF FUNDS-OTHER	\$221,250.00
TAX ANTICIPATION WARRANTS	\$49,739.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$311,003.57</b>
<b>TOTAL RECEIPTS FOR 900 BOND AND INTEREST REDEMPTION</b>	<b>\$972,837.57</b>
Fund: <u>500 LIBRARY CAPITAL PROJECTS</u>	
GENERAL PROPERTY TAXES	\$38,450.00
<b>Total for: TAXES</b>	<b>\$38,450.00</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$22.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$18.00
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$2,497.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,537.00</b>
<b>TOTAL RECEIPTS FOR 500 LIBRARY CAPITAL PROJECTS</b>	<b>\$40,987.00</b>
Fund: <u>400 LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$92.67
<b>Total for: MISCELLANEOUS</b>	<b>\$92.67</b>
<b>TOTAL RECEIPTS FOR 400 LIBRARY IMPROVEMENT RESERVE</b>	<b>\$92.67</b>
Fund: <u>200 PAYROLL</u>	
OTHER FINANCING SOURCES	\$65,055.41
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$65,055.41</b>
<b>TOTAL RECEIPTS FOR 200 PAYROLL</b>	<b>\$65,055.41</b>
Fund: <u>700 PLAC CARD</u>	

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

ID: 71-5-204 PAGE: 3

UNIT NAME: NEW CARLISLE PUBLIC LIBRARY

COUNTY: SAINT JOSEPH COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>700 PLAC CARD</u>	
PLAC CARD SALES	\$30.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$30.00</b>
<b>TOTAL RECEIPTS FOR 700 PLAC CARD</b>	<b>\$30.00</b>
<b>Total Receipts:</b>	<b>\$2,527,131.16</b>

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

ID: 71-5-204 PAGE: 1  
COUNTY: SAINT JOSEPH COUNTY  
UNIT NAME: NEW CARLISLE PUBLIC LIBRARY

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Fund:	100 OPERATING FUND		
	PERSONAL SERVICES		\$365,839.41
	SUPPLIES		\$12,642.83
	OTHER SERVICES AND CHARGES		\$134,768.64
	CAPITAL OUTLAY		\$76,391.87
	TRANSFER OF FUNDS		\$40,014.57
	PURCHASE OF INVESTMENTS		\$200,000.00
	<b>TOTAL</b>		<b>\$829,657.32</b>

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Fund:	300 GIFT		
	OTHER SERVICES AND CHARGES		\$1,881.34
	CAPITAL OUTLAY		\$146.94
	<b>TOTAL</b>		<b>\$2,028.28</b>

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Fund:	940 RAINY DAY		
	TRANSFER OF FUNDS		\$134,505.66
	<b>TOTAL</b>		<b>\$134,505.66</b>

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Fund:	310 GIFT #2		
	CAPITAL OUTLAY		\$144.55
	<b>TOTAL</b>		<b>\$144.55</b>

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Fund:	350 GIFT #3		
	SUPPLIES		\$17,192.90
	<b>TOTAL</b>		<b>\$17,192.90</b>

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Fund:	900 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$492,560.23
	TRANSFER OF FUNDS		\$348,008.91
	<b>TOTAL</b>		<b>\$840,569.14</b>

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Fund:	500 LIBRARY CAPITAL PROJECTS		
	CAPITAL OUTLAY		\$30,571.54
	<b>TOTAL</b>		<b>\$30,571.54</b>

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Fund:	200 PAYROLL		
	OTHER DISBURSEMENTS		\$65,055.41
	<b>TOTAL</b>		<b>\$65,055.41</b>

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Fund:	700 PLAC CARD		
	OTHER DISBURSEMENTS		\$30.00
	<b>TOTAL</b>		<b>\$30.00</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$1,919,754.80</b>
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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>
		CHECKING	700-4802039				\$1,244,504.33
		LIRF	00635-415-3				\$12,183.19
		GIFT FUND - CAFE	8421679				\$9,711.46
		SAVINGS	512-8450433				\$200,527.44

**Total CASH:** **\$1,466,926.42**

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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>
01/19/2009	100 OPERATING FUND	CERTIFICATE OF DEPOSIT	7656660318	\$100,000.00	04/19/2010	0.08	\$100,000.00
01/19/2009	100 OPERATING FUND	CERTIFICATE OF DEPOSIT	7656660325	\$100,000.00	04/19/2010	0.09	\$100,000.00

**Total by Fund:** **\$200,000.00**

**Total INVESTMENTS:** **\$200,000.00**

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**Total Cash and Investments:** **\$1,666,926.42**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NEW CARLISLE PUBLIC LIBRARY  
COUNTY: SAINT JOSEPH COUNTY

ID: 71-5-204

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:

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

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NEW CARLISLE PUBLIC LIBRARY

ID: 71-5-204

COUNTY: SAINT JOSEPH COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2009

PAGE: 1

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<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: NEW CARLISLE PUBLIC LIBRARY

ID: 71-5-204

COUNTY: SAINT JOSEPH COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2009

PAGE: 1

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<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: SAINT JOSEPH COUNTY  
UNIT NAME: NEW CARLISLE PUBLIC LIBRARY

ID: 71-5-204  
PAGE: 1

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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: NEW CARLISLE PUBLIC LIBRARY

ID: 71-5-204

COUNTY: SAINT JOSEPH COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES  
FOR THE FISCAL YEAR ENDING 2009

PAGE: 1

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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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