

FEDERAL IDENTIFICATION NUMBER:
35-1085339

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

UNIT NAME:
TIPPECANOE COUNTY PUBLIC LIBRARY

COUNTY:
TIPPECANOE COUNTY

ID: 79-5-280
(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: _____

PRINTED NAME OF OFFICIAL: JOS HOLMAN

ADDRESS: 627 SOUTH STREET

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

TITLE: COUNTY LIBRARIAN/DIRECTOR

DATE SIGNED: _____

CITY: LAFAYETTE

EMAIL ADDRESS: NTERRY@TCPL.LIB.IN.US

ZIP: 47901-0000

*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>
Section I						
FUND TYPE: GENERAL						
100 GENERAL	\$313,078.75	\$7,413,850.00	\$7,112,531.62	\$614,397.13	\$0.00	\$614,397.13
Total by Fund Type:	\$313,078.75	\$7,413,850.00	\$7,112,531.62	\$614,397.13	\$0.00	\$614,397.13
FUND TYPE: SPECIAL REVENUE						
120 BOOKS FOR KEEPS	\$-21.86	\$0.00	\$0.00	\$-21.86	\$0.00	\$-21.86
121 BROWNE	\$1,178.13	\$0.00	\$0.00	\$1,178.13	\$0.00	\$1,178.13
118 CONFLICTING BLDGING CLAIMS	\$139.35	\$0.00	\$0.00	\$139.35	\$0.00	\$139.35
110 GIFT	\$181,807.67	\$82,575.00	\$71,388.50	\$192,994.17	\$0.00	\$192,994.17
117 GREGORY	\$30,719.45	\$0.00	\$0.00	\$30,719.45	\$0.00	\$30,719.45
105 LEVY EXCESS	\$25,864.00	\$0.00	\$0.00	\$25,864.00	\$0.00	\$25,864.00
115 MELHORN	\$3,180.13	\$0.00	\$0.00	\$3,180.13	\$0.00	\$3,180.13
123 MENTAL HLTH	\$868.52	\$0.00	\$0.00	\$868.52	\$0.00	\$868.52
116 PACEY	\$11,177.40	\$0.00	\$0.00	\$11,177.40	\$0.00	\$11,177.40
124 PEFCU	\$882.90	\$2,500.00	\$2,001.98	\$1,380.92	\$0.00	\$1,380.92
500 PLAC	\$621.51	\$300.00	\$300.00	\$621.51	\$0.00	\$621.51
412 PSI-YA GRANT	\$651.32	\$0.00	\$0.00	\$651.32	\$0.00	\$651.32
126 RAINY DAY	\$384,612.56	\$73,608.29	\$0.00	\$458,220.85	\$0.00	\$458,220.85
114 SWEZEY	\$140,993.62	\$0.00	\$5,370.00	\$135,623.62	\$0.00	\$135,623.62
Total by Fund Type:	\$782,674.70	\$158,983.29	\$79,060.48	\$862,597.51	\$0.00	\$862,597.51
FUND TYPE: DEBT SERVICE						
160 BOND AND INTEREST REDEMPTION	\$-43,749.82	\$1,032,065.70	\$701,932.16	\$286,383.72	\$0.00	\$286,383.72
Total by Fund Type:	\$-43,749.82	\$1,032,065.70	\$701,932.16	\$286,383.72	\$0.00	\$286,383.72
FUND TYPE: CAPITAL PROJECTS						
400 CONSTRUCTION	\$-132,790.41	\$0.00	\$0.00	\$-132,790.41	\$0.00	\$-132,790.41
316 CONSTRUCTION #2	\$6,877.56	\$0.00	\$0.00	\$6,877.56	\$0.00	\$6,877.56
125 LIBRARY CAPITAL PROJECTS	\$50,044.99	\$85,474.52	\$94,738.00	\$40,781.51	\$0.00	\$40,781.51
150 LIBRARY IMPROVEMENT RESERVE	\$375,922.66	\$88,000.00	\$0.00	\$463,922.66	\$0.00	\$463,922.66

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TIPPECANOE COUNTY PUBLIC LIBRARY

ID: 79-5-280

CASH UNITS ONLY

COUNTY: TIPPECANOE 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>
Section I						
Total by Fund Type:	\$300,054.80	\$173,474.52	\$94,738.00	\$378,791.32	\$0.00	\$378,791.32
FUND TYPE: INVESTMENT TRUST						
161 AKELEY	\$170,547.91	\$971.80	\$0.00	\$171,519.71	\$0.00	\$171,519.71
Total by Fund Type:	\$170,547.91	\$971.80	\$0.00	\$171,519.71	\$0.00	\$171,519.71
Subtotal All Funds:	\$1,522,606.34	\$8,779,345.31	\$7,988,262.26	\$2,313,689.39	\$0.00	\$2,313,689.39

Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$88,000.00		
Transfers Out			\$88,000.00
Net Receipts and Disbursements	\$8,691,345.31	\$7,900,262.26	

CASH AND INVESTMENTS ON PART 4 ARE 2142169.68! 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: 79-5-280 PAGE: 1

UNIT NAME: TIPPECANOE COUNTY PUBLIC LIBRARY
 COUNTY: TIPPECANOE COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>100 GENERAL</u>	
355000	GENERAL PROPERTY TAXES	\$3,631,734.12
	Total for: TAXES	\$3,631,734.12
315000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$23,210.00
300000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$233,862.69
308000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$25,036.93
305000	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$741,999.74
	Total for: INTERGOVERNMENTAL	\$1,024,109.36
3650000	COPY MACHINE CHARGES	\$3,651.63
	Total for: CHARGES FOR SERVICES	\$3,651.63
325000	FINES AND FEES-OTHER	\$47,985.11
325100	FINES AND FEES-OTHER	\$17,238.85
	Total for: FINES, FORFEITURES, AND FEES	\$65,223.96
310000	INTEREST EARNED	\$649.50
345000	MISCELLANEOUS REVENUE-OTHER	\$6,375.65
331000	MISCELLANEOUS REVENUE-OTHER	\$13,660.80
326000	MISCELLANEOUS REVENUE-OTHER	\$211,508.98
	Total for: MISCELLANEOUS	\$232,194.93
428000	OTHER FINANCING SOURCES	\$2,456,936.00
	Total for: OTHER FINANCING SOURCES	\$2,456,936.00
	TOTAL RECEIPTS FOR 100 GENERAL	\$7,413,850.00
Fund:	<u>110 GIFT</u>	
345000	CONTRIBUTIONS AND DONATIONS	\$82,575.00
	Total for: MISCELLANEOUS	\$82,575.00
	TOTAL RECEIPTS FOR 110 GIFT	\$82,575.00
Fund:	<u>126 RAINY DAY</u>	
305000	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$73,608.29
	Total for: INTERGOVERNMENTAL	\$73,608.29
	TOTAL RECEIPTS FOR 126 RAINY DAY	\$73,608.29
Fund:	<u>124 PEFCU</u>	
	CONTRIBUTIONS AND DONATIONS	\$2,500.00
	Total for: MISCELLANEOUS	\$2,500.00
	TOTAL RECEIPTS FOR 124 PEFCU	\$2,500.00
Fund:	<u>500 PLAC</u>	
360000	PLAC CARD SALES	\$300.00

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

ID: 79-5-280 PAGE: 2

UNIT NAME: TIPPECANOE COUNTY PUBLIC LIBRARY
 COUNTY: TIPPECANOE COUNTY

<u>Title</u>	<u>Amount</u>
Total for: OTHER FINANCING SOURCES	\$300.00
TOTAL RECEIPTS FOR 500 PLAC	\$300.00
Fund: <u>160 BOND AND INTEREST REDEMPTION</u>	
355000 GENERAL PROPERTY TAXES	\$958,180.66
Total for: TAXES	\$958,180.66
3150000 FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$6,078.00
300000 AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$61,249.74
308000 COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$6,557.30
Total for: INTERGOVERNMENTAL	\$73,885.04
TOTAL RECEIPTS FOR 160 BOND AND INTEREST REDEMPTION	\$1,032,065.70
Fund: <u>125 LIBRARY CAPITAL PROJECTS</u>	
355000 GENERAL PROPERTY TAXES	\$79,877.63
Total for: TAXES	\$79,877.63
315000 FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$460.00
300000 AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$4,640.12
308000 COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$496.77
Total for: INTERGOVERNMENTAL	\$5,596.89
TOTAL RECEIPTS FOR 125 LIBRARY CAPITAL PROJECTS	\$85,474.52
Fund: <u>150 LIBRARY IMPROVEMENT RESERVE</u>	
TRANSFER FROM LIBRARY OPERATING FUND	\$88,000.00
Total for: OTHER FINANCING SOURCES	\$88,000.00
TOTAL RECEIPTS FOR 150 LIBRARY IMPROVEMENT RESERVE	\$88,000.00
Fund: <u>161 AKELEY</u>	
INTEREST EARNED	\$971.80
Total for: MISCELLANEOUS	\$971.80
TOTAL RECEIPTS FOR 161 AKELEY	\$971.80
Total Receipts:	\$8,779,345.31

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

ID: 79-5-280 PAGE: 1
COUNTY: TIPPECANOE COUNTY
UNIT NAME: TIPPECANOE COUNTY PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$2,905,116.21
	SUPPLIES		\$101,441.46
	OTHER SERVICES AND CHARGES		\$453,471.91
	CAPITAL OUTLAY		\$1,107,566.04
	OTHER DISBURSEMENTS		\$2,456,936.00
	TRANSFER OF FUNDS		\$88,000.00
	TOTAL		\$7,112,531.62

Fund:	110 GIFT		
	OTHER SERVICES AND CHARGES		\$53,540.23
	CAPITAL OUTLAY		\$17,848.27
	TOTAL		\$71,388.50

Fund:	114 SWEZEY		
	CAPITAL OUTLAY		\$5,370.00
	TOTAL		\$5,370.00

Fund:	124 PEFCU		
	SUPPLIES		\$1,380.55
	OTHER SERVICES AND CHARGES		\$201.43
	OTHER DISBURSEMENTS		\$420.00
	TOTAL		\$2,001.98

Fund:	500 PLAC		
	OTHER SERVICES AND CHARGES		\$300.00
	TOTAL		\$300.00

Fund:	160 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$701,932.16
	TOTAL		\$701,932.16

Fund:	125 LIBRARY CAPITAL PROJECTS		
	OTHER SERVICES AND CHARGES		\$78,841.00
	CAPITAL OUTLAY		\$15,897.00
	TOTAL		\$94,738.00

TOTAL DISBURSEMENTS:			\$7,988,262.26
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TIPPECANOE COUNTY PUBLIC LIBRARY

ID: 79-5-280

COUNTY: TIPPECANOE COUNTY

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	103103829				\$2,139,427.97
		FLEX	112670265				\$2,376.81
		SAVINGS	1091018776				\$364.90

Total CASH: **\$2,142,169.68**

Total Cash and Investments: **\$2,142,169.68**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TIPPECANOE COUNTY PUBLIC LIBRARY
COUNTY: TIPPECANOE COUNTY

ID: 79-5-280

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: TIPPECANOE COUNTY PUBLIC LIBRARY

ID: 79-5-280

COUNTY: TIPPECANOE 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: TIPPECANOE COUNTY PUBLIC LIBRARY

ID: 79-5-280

COUNTY: TIPPECANOE 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: TIPPECANOE COUNTY
UNIT NAME: TIPPECANOE COUNTY PUBLIC LIBRARY

ID: 79-5-280
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: TIPPECANOE COUNTY PUBLIC LIBRARY

ID: 79-5-280

COUNTY: TIPPECANOE 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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