FEDERAL IDENTIFICATION NUMBER:
35-6001733

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

UNIT NAME:
KENDALLVILLE PUBLIC LIBRARY

COUNTY:
NOBLE COUNTY

ANNUAL LIBRARY FINANCIAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

LAR-1 (REVISED 2009)

FOR THE FISCAL YEAR THAT ENDED 2010

ID: 57-5-167
(State Board of Accounts USE ONLY)

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PART 8 - STATEMENT OF STATE 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: JENNY DRAPER DATE SIGNED: _____

ADDRESS: 221 S. PARK AVE. CITY: KENDALLVILLE

EMAIL ADDRESS: JDRAPER@KENDALLVILLELIBRARY.ORG

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 343-2010 ZIP: 46755-0000

*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: KENDALLVILLE PUBLIC LIBRARY ID: 57-5-167

CASH UNITS ONLY COUNTY: NOBLE COUNTY

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

FOR THE FISCAL YEAR ENDING 2010

Funds **Section I**	Beginning Cash Fund Balances 01/01/2010	2010 Receipts	2010 Disbursements	Ending Cash Fund Balances 12/31/2010	Investments at 12/31/2010	Total Cash and Investments at 12/31/2010
FUND TYPE: GENERAL						
11 GENERAL	$640,065.36	$1,359,469.23	$1,394,338.28	$605,196.31	$0.00	$605,196.31
Total by Fund Type:	**$640,065.36**	**$1,359,469.23**	**$1,394,338.28**	**$605,196.31**	**$0.00**	**$605,196.31**
FUND TYPE: SPECIAL REVENUE						
15 BUILDING GIFT	$9,193.08	$5,095.00	$0.00	$14,288.08	$0.00	$14,288.08
40 GIFT	$10,620.09	$36,403.53	$43,150.56	$3,873.06	$0.00	$3,873.06
43 GIFT #2	$3,665.00	$0.00	$0.00	$3,665.00	$0.00	$3,665.00
44 GIFT #3	$5,113.08	$0.00	$1,840.29	$3,272.79	$0.00	$3,272.79
20 GIFT #5	$1,671.27	$12,200.00	$12,489.83	$1,381.44	$0.00	$1,381.44
22 GIFT #6	$2,176.85	$0.00	$399.24	$1,777.61	$0.00	$1,777.61
24 GIFT #7	$6,839.69	$0.00	$3,154.82	$3,684.87	$0.00	$3,684.87
19 GIFT #8	$4,257.93	$2,645.60	$5,303.00	$1,600.53	$20,000.00	$21,600.53
16 LEVY EXCESS	$0.00	$3,707.94	$0.00	$3,707.94	$0.00	$3,707.94
45 RAINY DAY	$8,825.79	$42,495.39	$0.00	$51,321.18	$0.00	$51,321.18
Total by Fund Type:	**$52,362.78**	**$102,547.46**	**$66,337.74**	**$88,572.50**	**$20,000.00**	**$108,572.50**
FUND TYPE: DEBT SERVICE						
18 DEBT SERVICE OTHER #2	$241,437.38	$511,797.30	$486,500.00	$266,734.68	$0.00	$266,734.68
Total by Fund Type:	**$241,437.38**	**$511,797.30**	**$486,500.00**	**$266,734.68**	**$0.00**	**$266,734.68**
FUND TYPE: CAPITAL PROJECTS						
12 CAPITAL IMPROVEMENTS	$49,406.39	$0.00	$49,406.39	$0.00	$0.00	$0.00
14 LIBRARY IMPROVEMENT RESERVE	$0.00	$0.00	$0.00	$0.00	$19,443.33	$19,443.33
Total by Fund Type:	**$49,406.39**	**$0.00**	**$49,406.39**	**$0.00**	**$19,443.33**	**$19,443.33**
FUND TYPE: AGENCY						
30 PLAC CARD	$30.00	$150.00	$180.00	$0.00	$0.00	$0.00
Total by Fund Type:	**$30.00**	**$150.00**	**$180.00**	**$0.00**	**$0.00**	**$0.00**

(LAR-1) ANNUAL FINANCIAL REPORT UNIT NAME: KENDALLVILLE PUBLIC LIBRARY ID: 57-5-167

CASH UNITS ONLY COUNTY: NOBLE COUNTY

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

FOR THE FISCAL YEAR ENDING 2010

Funds **Section I**	Beginning Cash Fund Balances 01/01/2010	2010 Receipts	2010 Disbursements	Ending Cash Fund Balances 12/31/2010	Investments at 12/31/2010	Total Cash and Investments at 12/31/2010
Subtotal All Funds:	**$983,301.91**	**$1,973,963.99**	**$1,996,762.41**	**$960,503.49**	**$39,443.33**	**$999,946.82**
Section II						
Less:						
Investment Sales		$0.00				
Investment Purchases			$0.00			
Transfers In		$0.00				
Transfers Out			$0.00			
Net Receipts and Disbursements		$1,973,963.99	$1,996,762.41			

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UNIT NAME: KENDALLVILLE PUBLIC LIBRARY

PART 2 - RECEIPTS COUNTY: NOBLE COUNTY

FOR THE FISCAL YEAR ENDING 2010

Title	Amount
Fund: 11 GENERAL	
STATEWIDE LIBRARY CARD PROGRAM	$13,256.00
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	$838.50
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	$62,753.41
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	$2,446.54
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	$349,328.04
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNM	$64,912.26
Total for: INTERGOVERNMENTAL	**$493,534.75**
COPY MACHINE CHARGES	$7,113.31
Total for: CHARGES FOR SERVICES	**$7,113.31**
FINES AND FEES-OTHER	$26,973.88
Total for: FINES, FORFEITURES, AND FEES	**$26,973.88**
INTEREST EARNED	$1,072.50
INTEREST EARNED	$819,098.21
CONTRIBUTIONS AND DONATIONS	$786.00
MISCELLANEOUS REVENUE-OTHER	$32.14
MISCELLANEOUS REVENUE-OTHER	$0.00
Total for: MISCELLANEOUS	**$820,988.85**
REFUNDS-OTHER	$10,858.44
Total for: OTHER FINANCING SOURCES	**$10,858.44**
TOTAL RECEIPTS FOR 11 GENERAL	**$1,359,469.23**
Fund: 40 GIFT	
FEDERAL GRANTS-OTHER	$36,403.53
Total for: INTERGOVERNMENTAL	**$36,403.53**
TOTAL RECEIPTS FOR 40 GIFT	**$36,403.53**
Fund: 15 BUILDING GIFT	
CONTRIBUTIONS AND DONATIONS	$5,095.00
ADJUSTMENT	$0.00
Total for: MISCELLANEOUS	**$5,095.00**
TOTAL RECEIPTS FOR 15 BUILDING GIFT	**$5,095.00**
Fund: 45 RAINY DAY	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	$42,495.39
Total for: INTERGOVERNMENTAL	**$42,495.39**
TOTAL RECEIPTS FOR 45 RAINY DAY	**$42,495.39**
Fund: 20 GIFT #5	
FEDERAL GRANTS-OTHER	$12,200.00

UNIT NAME: KENDALLVILLE PUBLIC LIBRARY

PART 2 - RECEIPTS COUNTY: NOBLE COUNTY

FOR THE FISCAL YEAR ENDING 2010

Title	Amount
Total for: INTERGOVERNMENTAL	**$12,200.00**
TOTAL RECEIPTS FOR 20 GIFT #5	**$12,200.00**
Fund: 19 GIFT #8	
INTEREST EARNED	$1.81
CONTRIBUTIONS AND DONATIONS	$2,643.79
Total for: MISCELLANEOUS	**$2,645.60**
TOTAL RECEIPTS FOR 19 GIFT #8	**$2,645.60**
Fund: 16 LEVY EXCESS	
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNM	$3,707.94
Total for: INTERGOVERNMENTAL	**$3,707.94**
TOTAL RECEIPTS FOR 16 LEVY EXCESS	**$3,707.94**
Fund: 18 DEBT SERVICE OTHER #2	
GENERAL PROPERTY TAXES	$473,612.66
GENERAL PROPERTY TAXES	$0.00
Total for: TAXES	**$473,612.66**
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	$485.25
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	$0.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	$36,284.93
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	$1,414.46
Total for: INTERGOVERNMENTAL	**$38,184.64**
TOTAL RECEIPTS FOR 18 DEBT SERVICE OTHER #2	**$511,797.30**
Fund: 30 PLAC CARD	
PLAC CARD SALES	$150.00
Total for: OTHER FINANCING SOURCES	**$150.00**
TOTAL RECEIPTS FOR 30 PLAC CARD	**$150.00**
Total Receipts:	**$1,973,963.99**

PART 3 - DISBURSEMENTS COUNTY: NOBLE COUNTY

FOR THE FISCAL YEAR ENDING 2010 UNIT NAME: KENDALLVILLE PUBLIC LIBRARY

Fund: 11 GENERAL		
	PERSONAL SERVICES	$588,885.95
	SUPPLIES	$34,112.22
	OTHER SERVICES AND CHARGES	$300,696.05
	CAPITAL OUTLAY	$116,065.82
	OTHER DISBURSEMENTS	$354,578.24
	TRANSFER OF FUNDS	$0.00
	PURCHASE OF INVESTMENTS	$0.00
TOTAL		**$1,394,338.28**
Fund: 40 GIFT		
	SUPPLIES	$13,352.76
	OTHER SERVICES AND CHARGES	$1,028.27
	CAPITAL OUTLAY	$28,704.53
	OTHER DISBURSEMENTS	$65.00
TOTAL		**$43,150.56**
Fund: 44 GIFT #3		
	SUPPLIES	$466.08
	OTHER SERVICES AND CHARGES	$845.00
	CAPITAL OUTLAY	$529.21
TOTAL		**$1,840.29**
Fund: 20 GIFT #5		
	SUPPLIES	$12,467.08
	CAPITAL OUTLAY	$22.75
TOTAL		**$12,489.83**
Fund: 22 GIFT #6		
	SUPPLIES	$106.01
	OTHER SERVICES AND CHARGES	$293.23
TOTAL		**$399.24**
Fund: 24 GIFT #7		
	CAPITAL OUTLAY	$3,154.82
TOTAL		**$3,154.82**
Fund: 19 GIFT #8		
	SUPPLIES	$3,721.37
	OTHER SERVICES AND CHARGES	$1,581.63
TOTAL		**$5,303.00**
Fund: 18 DEBT SERVICE OTHER #2		
	CAPITAL OUTLAY	$486,500.00
TOTAL		**$486,500.00**
Fund: 12 CAPITAL IMPROVEMENTS		
	CAPITAL OUTLAY	$3,392.19
	OTHER DISBURSEMENTS	$46,014.20
	TRANSFER OF FUNDS	$0.00
TOTAL		**$49,406.39**

Fund:	30 PLAC CARD	
	OTHER DISBURSEMENTS	$180.00
TOTAL		**$180.00**

TOTAL DISBURSEMENTS: $1,996,762.41

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KENDALLVILLE PUBLIC LIBRARY
COUNTY: NOBLE COUNTY

ID: 57-5-167

PART 4 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2010

CASH

Purchase Date	Fund Name	Description	Serial No./Acct. No.	Investment Balance, Jan 1	Maturity Date	Interest Rate	Purchase Cost
		GENERAL FUND	0011205				$960,503.49
Total CASH:							**$960,503.49**

INVESTMENTS

Purchase Date	Fund Name	Description	Serial No./Acct. No.	Investment Balance, Jan 1	Maturity Date	Interest Rate	Purchase Cost
10/14/2010	19 GIFT #8	CERTIFICATE OF DEPOSIT	4300001761	$20,000.00	01/14/2011	1.25	$20,000.00
Total by Fund:							**$20,000.00**
12/02/2010	14 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	4300001745	$19,443.33	12/02/2011	1.25	$19,443.33
Total by Fund:							**$19,443.33**
Total INVESTMENTS:							**$39,443.33**
Total Cash and Investments:							**$999,946.82**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KENDALLVILLE PUBLIC LIBRARY

COUNTY: NOBLE COUNTY

ID: 57-5-167

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FOR THE FISCAL YEAR ENDING 2010

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: KENDALLVILLE PUBLIC LIBRARY

ID: 57-5-167

COUNTY: NOBLE COUNTY

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

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FOR THE FISCAL YEAR ENDING 2010

CFDA Number	Federal Title	Agency	Award Amount	Fund Title	Receipts	Disbursements

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KENDALLVILLE PUBLIC LIBRARY

ID: 57-5-167

COUNTY: NOBLE COUNTY

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

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FOR THE FISCAL YEAR ENDING 2010

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: KENDALLVILLE PUBLIC LIBRARY

ID: 57-5-167

COUNTY: NOBLE COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

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FOR THE FISCAL YEAR ENDING 2010

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