

FEDERAL IDENTIFICATION NUMBER:
35-1409008

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

UNIT NAME:
LIGONIER PUBLIC LIBRARY

COUNTY:
NOBLE COUNTY

ID: 57-5-168
(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 2010

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: JERRY NESBITT DATE SIGNED: _____
ADDRESS: 300 SOUTH MAIN CITY: LIGONIER
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 894-4511 EMAIL ADDRESS: JNESBITT@LIGONIER.LIB.IN.US
ZIP: 46767-1812

*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: LIGONIER PUBLIC LIBRARY

ID: 57-5-168

CASH UNITS ONLY

COUNTY: NOBLE COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2010</u>	<u>2010 Receipts</u>	<u>2010 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2010</u>	<u>Investments at 12/31/2010</u>	<u>Total Cash and Investments at 12/31/2010</u>
Section I						
FUND TYPE: GENERAL						
GENERAL	\$82,080.44	\$254,310.01	\$269,523.66	\$66,866.79	\$0.00	\$66,866.79
PETTY CASH	\$35.00	\$0.00	\$0.00	\$35.00	\$0.00	\$35.00
Total by Fund Type:	\$82,115.44	\$254,310.01	\$269,523.66	\$66,901.79	\$0.00	\$66,901.79
FUND TYPE: SPECIAL REVENUE						
LEVY EXCESS	\$0.00	\$567.81	\$0.00	\$567.81	\$0.00	\$567.81
MUSEUM FUND	\$626.27	\$4,733.22	\$1,038.97	\$4,320.52	\$0.00	\$4,320.52
RAINY DAY	\$33,764.81	\$73,181.02	\$65,807.30	\$41,138.53	\$0.00	\$41,138.53
TECHNOLOGY	\$1,650.00	\$2,101.00	\$1,650.00	\$2,101.00	\$0.00	\$2,101.00
Total by Fund Type:	\$36,041.08	\$80,583.05	\$68,496.27	\$48,127.86	\$0.00	\$48,127.86
FUND TYPE: CAPITAL PROJECTS						
LIBRARY IMPROVEMENT RESERVE	\$43,658.00	\$43,658.00	\$43,658.00	\$43,658.00	\$0.00	\$43,658.00
Total by Fund Type:	\$43,658.00	\$43,658.00	\$43,658.00	\$43,658.00	\$0.00	\$43,658.00
FUND TYPE: AGENCY						
PLAC CARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RESTRICTED GIFT #1	\$14,321.38	\$5,851.73	\$3,627.43	\$16,545.68	\$0.00	\$16,545.68
Total by Fund Type:	\$14,321.38	\$5,851.73	\$3,627.43	\$16,545.68	\$0.00	\$16,545.68

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LIGONIER PUBLIC LIBRARY

ID: 57-5-168

CASH UNITS ONLY

COUNTY: NOBLE COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES
FOR THE FISCAL YEAR ENDING 2010

PAGE: 2

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2010</u>	<u>2010 Receipts</u>	<u>2010 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2010</u>	<u>Investments at 12/31/2010</u>	<u>Total Cash and Investments at 12/31/2010</u>
Section I						
Subtotal All Funds:	\$176,135.90	\$384,402.79	\$385,305.36	\$175,233.33	\$0.00	\$175,233.33
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$30,000.00				
Transfers Out			\$30,000.00			
Net Receipts and Disbursements		\$354,402.79	\$355,305.36			

(LAR-1) ANNUAL FINANCIAL REPORT
 PART 2 - RECEIPTS
 FOR THE FISCAL YEAR ENDING 2010

ID: 57-5-168 PAGE: 1

UNIT NAME: LIGONIER PUBLIC LIBRARY

COUNTY: NOBLE COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$85,570.06
Total for: TAXES	\$85,570.06
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,279.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$9,923.37
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,364.00
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$71,738.94
Total for: INTERGOVERNMENTAL	\$84,305.31
CONTRACTUAL SERVICES	\$20,000.00
Total for: CHARGES FOR SERVICES	\$20,000.00
FINES AND FEES-OTHER	\$0.00
FINES AND FEES-OTHER	\$2,235.93
Total for: FINES, FORFEITURES, AND FEES	\$2,235.93
INTEREST EARNED	\$53.71
MISCELLANEOUS REVENUE-OTHER	\$32,145.00
Total for: MISCELLANEOUS	\$32,198.71
TRANSFER OF FUNDS-OTHER	\$30,000.00
Total for: OTHER FINANCING SOURCES	\$30,000.00
TOTAL RECEIPTS FOR GENERAL	\$254,310.01
Fund: <u>RAINY DAY</u>	
GENERAL PROPERTY TAXES	\$73,181.02
Total for: TAXES	\$73,181.02
TOTAL RECEIPTS FOR RAINY DAY	\$73,181.02
Fund: <u>TECHNOLOGY</u>	
SPECIAL STATE LIBRARY DISTRIBUTION	\$2,101.00
SPECIAL STATE LIBRARY DISTRIBUTION	\$0.00
Total for: INTERGOVERNMENTAL	\$2,101.00
TOTAL RECEIPTS FOR TECHNOLOGY	\$2,101.00
Fund: <u>LEVY EXCESS</u>	
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$567.81
Total for: INTERGOVERNMENTAL	\$567.81
TOTAL RECEIPTS FOR LEVY EXCESS	\$567.81
Fund: <u>MUSEUM FUND</u>	
CONTRIBUTIONS AND DONATIONS	\$4,733.22
Total for: MISCELLANEOUS	\$4,733.22

(LAR-1) ANNUAL FINANCIAL REPORT
PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2010

ID: 57-5-168 PAGE: 2

UNIT NAME: LIGONIER PUBLIC LIBRARY

COUNTY: NOBLE COUNTY

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR MUSEUM FUND	\$4,733.22
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
GENERAL PROPERTY TAXES	\$43,658.00
Total for: TAXES	\$43,658.00
TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE	\$43,658.00
Fund: <u>RESTRICTED GIFT #1</u>	
CONTRIBUTIONS AND DONATIONS	\$5,851.73
Total for: MISCELLANEOUS	\$5,851.73
TOTAL RECEIPTS FOR RESTRICTED GIFT #1	\$5,851.73
Total Receipts:	\$384,402.79

(LAR-1) ANNUAL FINANCIAL REPORT
PART 3 - DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2010

ID: 57-5-168 PAGE: 1
COUNTY: NOBLE COUNTY
UNIT NAME: LIGONIER PUBLIC LIBRARY

Fund:	GENERAL		
		PERSONAL SERVICES	\$178,505.44
		SUPPLIES	\$27,042.13
		OTHER SERVICES AND CHARGES	\$24,492.30
		CAPITAL OUTLAY	\$39,483.79
		OTHER DISBURSEMENTS	\$0.00
	TOTAL		\$269,523.66

Fund:	RAINY DAY		
		OTHER DISBURSEMENTS	\$35,807.30
		TRANSFER OF FUNDS	\$30,000.00
	TOTAL		\$65,807.30

Fund:	TECHNOLOGY		
		OTHER DISBURSEMENTS	\$1,650.00
	TOTAL		\$1,650.00

Fund:	MUSEUM FUND		
		OTHER DISBURSEMENTS	\$1,038.97
	TOTAL		\$1,038.97

Fund:	LIBRARY IMPROVEMENT RESERVE		
		OTHER DISBURSEMENTS	\$43,658.00
	TOTAL		\$43,658.00

Fund:	RESTRICTED GIFT #1		
		OTHER DISBURSEMENTS	\$3,627.43
	TOTAL		\$3,627.43

TOTAL DISBURSEMENTS:			\$385,305.36
-----------------------------	--	--	---------------------

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LIGONIER PUBLIC LIBRARY

ID: 57-5-168

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

COUNTY: NOBLE COUNTY

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	XXXX5503				\$175,233.33

Total CASH: **\$175,233.33**

Total Cash and Investments: **\$175,233.33**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LIGONIER PUBLIC LIBRARY
COUNTY: NOBLE COUNTY

ID: 57-5-168

PAGE: 1

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: LIGONIER PUBLIC LIBRARY

ID: 57-5-168

COUNTY: NOBLE COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2010

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>
------------------------	----------------------	---------------	---------------------	-------------------	-----------------	----------------------

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LIGONIER PUBLIC LIBRARY

ID: 57-5-168

COUNTY: NOBLE COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2010

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>
-------------------------	---------------------	---------------------	---------------------	-------------------	-----------------	----------------------

(LAR-1) ANNUAL FINANCIAL REPORT
PART 9 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2010

COUNTY: NOBLE COUNTY
UNIT NAME: LIGONIER PUBLIC LIBRARY

ID: 57-5-168
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: LIGONIER PUBLIC LIBRARY

ID: 57-5-168

COUNTY: NOBLE COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2010

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>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------