

FEDERAL IDENTIFICATION NUMBER:  
35-1479050

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

UNIT NAME:  
BELL MEMORIAL PUBLIC LIBRARY

COUNTY:  
KOSCIUSKO COUNTY

ID: 43-5-268  
(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: DEBRA HIERS

ADDRESS: 101 W MAIN

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

TITLE: BOOKKEEPER

DATE SIGNED: \_\_\_\_\_

CITY: MENTONE

EMAIL ADDRESS: BELLIB54@YAHOO.COM

ZIP: 46539-0000

\*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: BELL MEMORIAL PUBLIC LIBRARY

ID: 43-5-268

**CASH UNITS ONLY**

COUNTY: KOSCIUSKO 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 GENERAL	\$71,253.43	\$408,931.77	\$285,913.57	\$194,271.63	\$0.00	\$194,271.63
<b>Total by Fund Type:</b>	<b>\$71,253.43</b>	<b>\$408,931.77</b>	<b>\$285,913.57</b>	<b>\$194,271.63</b>	<b>\$0.00</b>	<b>\$194,271.63</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
400 GIFT	\$112,303.55	\$51,492.08	\$0.00	\$163,795.63	\$67,987.42	\$231,783.05
500 GRANT, MISC	\$4,036.77	\$2,700.00	\$1,800.00	\$4,936.77	\$0.00	\$4,936.77
800 RAINY DAY	\$7,242.79	\$1,542.04	\$0.00	\$8,784.83	\$0.00	\$8,784.83
<b>Total by Fund Type:</b>	<b>\$123,583.11</b>	<b>\$55,734.12</b>	<b>\$1,800.00</b>	<b>\$177,517.23</b>	<b>\$67,987.42</b>	<b>\$245,504.65</b>
<b>FUND TYPE: DEBT SERVICE</b>						
300 BOND AND INTEREST REDEMPTION	\$27,838.02	\$48,132.17	\$35,145.00	\$40,825.19	\$0.00	\$40,825.19
<b>Total by Fund Type:</b>	<b>\$27,838.02</b>	<b>\$48,132.17</b>	<b>\$35,145.00</b>	<b>\$40,825.19</b>	<b>\$0.00</b>	<b>\$40,825.19</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
130 LIBRARY CAPITAL PROJECTS	\$19,606.17	\$28,681.41	\$15,246.21	\$33,041.37	\$0.00	\$33,041.37
<b>Total by Fund Type:</b>	<b>\$19,606.17</b>	<b>\$28,681.41</b>	<b>\$15,246.21</b>	<b>\$33,041.37</b>	<b>\$0.00</b>	<b>\$33,041.37</b>
<b>FUND TYPE: AGENCY</b>						
200 PAYROLL	\$0.00	\$30,800.55	\$30,800.55	\$0.00	\$0.00	\$0.00
150 PLAC CARD	\$0.00	\$660.00	\$510.00	\$150.00	\$0.00	\$150.00
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$31,460.55</b>	<b>\$31,310.55</b>	<b>\$150.00</b>	<b>\$0.00</b>	<b>\$150.00</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BELL MEMORIAL PUBLIC LIBRARY

ID: 43-5-268

**CASH UNITS ONLY**

COUNTY: KOSCIUSKO COUNTY

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

FOR THE FISCAL YEAR ENDING 2009

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2009</u>	2009 <u>Receipts</u>	2009 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2009</u>	Investments <u>at 12/31/2009</u>	Total Cash and Investments <u>at 12/31/2009</u>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$242,280.73</b>	<b>\$572,940.02</b>	<b>\$369,415.33</b>	<b>\$445,805.42</b>	<b>\$67,987.42</b>	<b>\$513,792.84</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$0.00				
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$572,940.02	\$369,415.33			

	<u>Title</u>	<u>Amount</u>
Fund: <u>100 GENERAL</u>		
100182	GENERAL PROPERTY TAXES	\$269,549.96
	<b>Total for: TAXES</b>	<b>\$269,549.96</b>
100187	LICENSES, OTHER	\$29,365.49
	<b>Total for: LICENSES AND PERMITS</b>	<b>\$29,365.49</b>
100108	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$243.00
100380	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,881.00
100380	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$0.00
100185	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$95,584.50
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$97,708.50</b>
100107	COPY MACHINE CHARGES	\$1,109.18
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$1,109.18</b>
1003200	FINES AND FEES-OTHER	\$1,126.82
100111	FINES AND FEES-OTHER	\$2,284.91
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$3,411.73</b>
100110	INTEREST EARNED	\$281.89
100306	RENTAL OF PROPERTY	\$2,000.00
100105	MISCELLANEOUS REVENUE-OTHER	\$1,159.44
	<b>Total for: MISCELLANEOUS</b>	<b>\$3,441.33</b>
100109	REIMBURSEMENTS-OTHER	\$4,345.58
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$4,345.58</b>
<b>TOTAL RECEIPTS FOR 100 GENERAL</b>		<b>\$408,931.77</b>
Fund: <u>400 GIFT</u>		
400105	INTEREST EARNED	\$292.08
400101	CONTRIBUTIONS AND DONATIONS	\$51,200.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$51,492.08</b>
<b>TOTAL RECEIPTS FOR 400 GIFT</b>		<b>\$51,492.08</b>
Fund: <u>500 GRANT, MISC</u>		
500110	STATE GRANTS-OTHER	\$2,700.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,700.00</b>
<b>TOTAL RECEIPTS FOR 500 GRANT, MISC</b>		<b>\$2,700.00</b>
Fund: <u>800 RAINY DAY</u>		
800	SPECIAL ASSESSMENTS-OTHER	\$0.00
800	SPECIAL ASSESSMENTS-OTHER	\$0.00
800	SPECIAL ASSESSMENTS-OTHER	\$0.00
	<b>Total for: SPECIAL ASSESSMENTS</b>	<b>\$0.00</b>
8003010	OTHER FINANCING SOURCES	\$1,542.04

	<u>Title</u>	<u>Amount</u>
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$1,542.04</b>
<b>TOTAL RECEIPTS FOR 800 RAINY DAY</b>		<b>\$1,542.04</b>
Fund:	<u>300 BOND AND INTEREST REDEMPTION</u>	
300002	GENERAL PROPERTY TAXES	\$42,840.58
	<b>Total for: TAXES</b>	<b>\$42,840.58</b>
300187	LICENSES, OTHER	\$4,965.67
	<b>Total for: LICENSES AND PERMITS</b>	<b>\$4,965.67</b>
300340	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$261.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$261.00</b>
300301	INTEREST EARNED	\$18.92
	<b>Total for: MISCELLANEOUS</b>	<b>\$18.92</b>
300303	INSURANCE REIMBURSEMENTS	\$46.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$46.00</b>
<b>TOTAL RECEIPTS FOR 300 BOND AND INTEREST REDEMPTION</b>		<b>\$48,132.17</b>
Fund:	<u>130 LIBRARY CAPITAL PROJECTS</u>	
130103	GENERAL PROPERTY TAXES	\$25,214.71
	<b>Total for: TAXES</b>	<b>\$25,214.71</b>
1301870	LICENSES, OTHER	\$3,097.92
130187	LICENSES, OTHER	\$0.00
	LICENSES, OTHER	\$0.00
	LICENSES, OTHER	\$0.00
	<b>Total for: LICENSES AND PERMITS</b>	<b>\$3,097.92</b>
130340	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$25.00
130380	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$291.00
1303800	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$0.00
1303800	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$0.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$316.00</b>
130305	INTEREST EARNED	\$52.78
	<b>Total for: MISCELLANEOUS</b>	<b>\$52.78</b>
<b>TOTAL RECEIPTS FOR 130 LIBRARY CAPITAL PROJECTS</b>		<b>\$28,681.41</b>
Fund:	<u>200 PAYROLL</u>	
200	OTHER TAXES	\$30,800.55
	<b>Total for: TAXES</b>	<b>\$30,800.55</b>
<b>TOTAL RECEIPTS FOR 200 PAYROLL</b>		<b>\$30,800.55</b>
Fund:	<u>150 PLAC CARD</u>	
150144	PLAC CARD SALES	\$660.00

	<u>Title</u>	<u>Amount</u>
Fund:	<u>150 PLAC CARD</u>	
150144	PLAC CARD SALES	\$0.00
150144	PLAC CARD SALES	\$0.00
150144	PLAC CARD SALES	\$0.00
150144	PLAC CARD SALES	\$0.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$660.00</b>
	<b>TOTAL RECEIPTS FOR 150 PLAC CARD</b>	<b>\$660.00</b>
	<b>Total Receipts:</b>	<b>\$572,940.02</b>

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

ID: 43-5-268 PAGE: 1  
COUNTY: KOSCIUSKO COUNTY  
UNIT NAME: BELL MEMORIAL PUBLIC LIBRARY

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Fund:	100 GENERAL		
	PERSONAL SERVICES		\$211,631.44
	SUPPLIES		\$9,307.36
	OTHER SERVICES AND CHARGES		\$37,630.65
	CAPITAL OUTLAY		\$27,344.12
	<b>TOTAL</b>		<b>\$285,913.57</b>

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Fund:	500 GRANT, MISC		
	PERSONAL SERVICES		\$1,800.00
	<b>TOTAL</b>		<b>\$1,800.00</b>

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Fund:	300 BOND AND INTEREST REDEMPTION		
	PERSONAL SERVICES		\$35,145.00
	<b>TOTAL</b>		<b>\$35,145.00</b>

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Fund:	130 LIBRARY CAPITAL PROJECTS		
	OTHER SERVICES AND CHARGES		\$15,246.21
	<b>TOTAL</b>		<b>\$15,246.21</b>

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Fund:	200 PAYROLL		
	SUPPLIES		\$30,800.55
	<b>TOTAL</b>		<b>\$30,800.55</b>

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Fund:	150 PLAC CARD		
	PERSONAL SERVICES		\$510.00
	<b>TOTAL</b>		<b>\$510.00</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$369,415.33</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>
		OPERATING	1223705				\$207,643.23
		GOB2002	074906428				\$40,825.19
		PETY CASH	2352662				\$500.00
		GIFT	1010418149X				\$163,795.63
		CAPITAL PROJECTS	9551356				\$33,041.37

**Total CASH:** **\$445,805.42**

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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>
09/02/2008	400 GIFT	CERTIFICATE OF DEPOSIT	407-0003240	\$0.00	03/30/2201	3.43	\$0.00
09/02/2008	400 GIFT	CERTIFICATE OF DEPOSIT	407-0003240	\$0.00	03/30/2201	3.43	\$67,987.42
09/02/2008	400 GIFT	CERTIFICATE OF DEPOSIT	407-0003240	\$67,987.42	03/30/2201	3.43	\$0.00

**Total by Fund:** **\$67,987.42**

**Total INVESTMENTS:** **\$67,987.42**

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**Total Cash and Investments:** **\$513,792.84**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BELL MEMORIAL PUBLIC LIBRARY  
COUNTY: KOSCIUSKO COUNTY

ID: 43-5-268

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: BELL MEMORIAL PUBLIC LIBRARY

ID: 43-5-268

COUNTY: KOSCIUSKO 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: BELL MEMORIAL PUBLIC LIBRARY

ID: 43-5-268

COUNTY: KOSCIUSKO 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: KOSCIUSKO COUNTY  
UNIT NAME: BELL MEMORIAL PUBLIC LIBRARY

ID: 43-5-268  
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: BELL MEMORIAL PUBLIC LIBRARY

ID: 43-5-268

COUNTY: KOSCIUSKO 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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