

FEDERAL IDENTIFICATION NUMBER:
35-6001912

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

UNIT NAME:
NAPPANEE PUBLIC LIBRARY

COUNTY:
ELKHART COUNTY

ID: 20-5-47
(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:

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- 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)
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- 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: LISSA KRULL

ADDRESS: 157 N. MAIN ST.

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

TITLE: DIRECTOR

DATE SIGNED: _____

CITY: NAPPANEE

EMAIL ADDRESS: LKIRKDORFFER@NAPPANEE.LIB.IN.US

ZIP: 46550-1937

*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 2010

<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						
CASH CHANGE	\$95.00	\$0.00	\$0.00	\$95.00	\$0.00	\$95.00
100 GENERAL	\$1,055,242.65	\$1,880,533.18	\$1,891,936.65	\$1,043,839.18	\$0.00	\$1,043,839.18
PETTY CASH	\$40.00	\$0.00	\$0.00	\$40.00	\$0.00	\$40.00
Total by Fund Type:	\$1,055,377.65	\$1,880,533.18	\$1,891,936.65	\$1,043,974.18	\$0.00	\$1,043,974.18
FUND TYPE: SPECIAL REVENUE						
400 GIFT	\$4,849.45	\$86,650.77	\$10,046.30	\$81,453.92	\$0.00	\$81,453.92
800 HERITAGE COLLECTION GIFT FUND	\$22,600.59	\$67.12	\$2,552.96	\$20,114.75	\$0.00	\$20,114.75
700 LEVY EXCESS	\$0.00	\$2,847.77	\$0.00	\$2,847.77	\$0.00	\$2,847.77
550 RAINY DAY	\$42,824.22	\$17,953.03	\$0.00	\$60,777.25	\$0.00	\$60,777.25
600 STATE TECHNOLOGY FUND GRANT	\$8,400.00	\$4,529.00	\$6,950.00	\$5,979.00	\$0.00	\$5,979.00
Total by Fund Type:	\$78,674.26	\$112,047.69	\$19,549.26	\$171,172.69	\$0.00	\$171,172.69
FUND TYPE: DEBT SERVICE						
300 BOND AND INTEREST REDEMPTION	\$105,286.46	\$228,483.92	\$237,000.00	\$96,770.38	\$0.00	\$96,770.38
Total by Fund Type:	\$105,286.46	\$228,483.92	\$237,000.00	\$96,770.38	\$0.00	\$96,770.38
FUND TYPE: CAPITAL PROJECTS						
BUILDING PROJECT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
350 CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
900 LIBRARY CAPITAL PROJECTS	\$48,199.92	\$102.20	\$0.00	\$48,302.12	\$0.00	\$48,302.12
500 LIBRARY IMPROVEMENT RESERVE	\$325,836.87	\$50,691.06	\$0.00	\$376,527.93	\$0.00	\$376,527.93
Total by Fund Type:	\$374,036.79	\$50,793.26	\$0.00	\$424,830.05	\$0.00	\$424,830.05
FUND TYPE: AGENCY						
450 COMPUTER SUPPORT AGREEMENT	\$29,692.82	\$0.00	\$29,692.82	\$0.00	\$0.00	\$0.00
470 LEADERSHIP ACADEMY	\$3,136.31	\$1,107.22	\$879.13	\$3,364.40	\$0.00	\$3,364.40
200 PAYROLL	\$4,647.98	\$27,205.91	\$28,401.36	\$3,452.53	\$0.00	\$3,452.53
460 PLAC CARD	\$30.00	\$150.00	\$130.00	\$50.00	\$0.00	\$50.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NAPPANEE PUBLIC LIBRARY

ID: 20-5-47

CASH UNITS ONLY

COUNTY: ELKHART 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						
Total by Fund Type:	\$37,507.11	\$28,463.13	\$59,103.31	\$6,866.93	\$0.00	\$6,866.93
Subtotal All Funds:	\$1,650,882.27	\$2,300,321.18	\$2,207,589.22	\$1,743,614.23	\$0.00	\$1,743,614.23
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$866,852.56				
Transfers Out			\$866,852.56			
Net Receipts and Disbursements		\$1,433,468.62	\$1,340,736.66			

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

ID: 20-5-47 PAGE: 1

UNIT NAME: NAPPANEE PUBLIC LIBRARY
 COUNTY: ELKHART COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>100 GENERAL</u>	
GENERAL PROPERTY TAXES	\$706,805.90
Total for: TAXES	\$706,805.90
SPECIAL STATE LIBRARY DISTRIBUTION	\$356.94
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$4,577.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$34,178.67
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,399.00
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$226,982.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$43,368.93
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$14,312.00
Total for: INTERGOVERNMENTAL	\$325,174.54
COPY MACHINE CHARGES	\$8,810.23
Total for: CHARGES FOR SERVICES	\$8,810.23
FINES AND FEES-OTHER	\$10,324.59
Total for: FINES, FORFEITURES, AND FEES	\$10,324.59
INTEREST EARNED	\$1,897.60
MISCELLANEOUS REVENUE-OTHER	\$3,436.73
Total for: MISCELLANEOUS	\$5,334.33
TRANSFER OF FUNDS-OTHER	\$816,852.56
REIMBURSEMENTS-OTHER	\$7,231.03
Total for: OTHER FINANCING SOURCES	\$824,083.59
TOTAL RECEIPTS FOR 100 GENERAL	\$1,880,533.18
Fund: <u>400 GIFT</u>	
INTEREST EARNED	\$169.84
CONTRIBUTIONS AND DONATIONS	\$84,680.93
MISCELLANEOUS REVENUE-OTHER	\$1,800.00
Total for: MISCELLANEOUS	\$86,650.77
TOTAL RECEIPTS FOR 400 GIFT	\$86,650.77
Fund: <u>550 RAINY DAY</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$13,259.98
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$4,693.05
Total for: INTERGOVERNMENTAL	\$17,953.03
TOTAL RECEIPTS FOR 550 RAINY DAY	\$17,953.03
Fund: <u>700 LEVY EXCESS</u>	
GENERAL PROPERTY TAXES	\$2,847.77
Total for: TAXES	\$2,847.77

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

ID: 20-5-47 PAGE: 2

UNIT NAME: NAPPANEE PUBLIC LIBRARY

COUNTY: ELKHART COUNTY

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 700 LEVY EXCESS	\$2,847.77
Fund: <u>800 HERITAGE COLLECTION GIFT FUND</u>	
INTEREST EARNED	\$44.62
CONTRIBUTIONS AND DONATIONS	\$22.50
Total for: MISCELLANEOUS	\$67.12
TOTAL RECEIPTS FOR 800 HERITAGE COLLECTION GIFT FUND	\$67.12
Fund: <u>600 STATE TECHNOLOGY FUND GRANT</u>	
MISCELLANEOUS REVENUE-OTHER	\$4,529.00
Total for: MISCELLANEOUS	\$4,529.00
TOTAL RECEIPTS FOR 600 STATE TECHNOLOGY FUND GRANT	\$4,529.00
Fund: <u>300 BOND AND INTEREST REDEMPTION</u>	
GENERAL PROPERTY TAXES	\$215,852.53
Total for: TAXES	\$215,852.53
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,408.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$10,431.83
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$512.00
Total for: INTERGOVERNMENTAL	\$12,351.83
INTEREST EARNED	\$279.56
Total for: MISCELLANEOUS	\$279.56
TOTAL RECEIPTS FOR 300 BOND AND INTEREST REDEMPTION	\$228,483.92
Fund: <u>900 LIBRARY CAPITAL PROJECTS</u>	
INTEREST EARNED	\$102.20
Total for: MISCELLANEOUS	\$102.20
TOTAL RECEIPTS FOR 900 LIBRARY CAPITAL PROJECTS	\$102.20
Fund: <u>500 LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$691.06
Total for: MISCELLANEOUS	\$691.06
TRANSFER FROM LIBRARY OPERATING FUND	\$50,000.00
Total for: OTHER FINANCING SOURCES	\$50,000.00
TOTAL RECEIPTS FOR 500 LIBRARY IMPROVEMENT RESERVE	\$50,691.06
Fund: <u>200 PAYROLL</u>	
MISCELLANEOUS REVENUE-OTHER	\$27,205.91
Total for: MISCELLANEOUS	\$27,205.91
TOTAL RECEIPTS FOR 200 PAYROLL	\$27,205.91

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

ID: 20-5-47 PAGE: 3

UNIT NAME: NAPPANEE PUBLIC LIBRARY

COUNTY: ELKHART COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>460 PLAC CARD</u>	
PLAC CARD SALES	\$150.00
Total for: OTHER FINANCING SOURCES	\$150.00
TOTAL RECEIPTS FOR 460 PLAC CARD	\$150.00
Fund: <u>450 COMPUTER SUPPORT AGREEMENT</u>	
INTEREST EARNED	\$0.00
MISCELLANEOUS REVENUE-OTHER	\$0.00
Total for: MISCELLANEOUS	\$0.00
TOTAL RECEIPTS FOR 450 COMPUTER SUPPORT AGREEMENT	\$0.00
Fund: <u>470 LEADERSHIP ACADEMY</u>	
INTEREST EARNED	\$7.22
MISCELLANEOUS REVENUE-OTHER	\$1,100.00
Total for: MISCELLANEOUS	\$1,107.22
TOTAL RECEIPTS FOR 470 LEADERSHIP ACADEMY	\$1,107.22
Total Receipts:	\$2,300,321.18

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

ID: 20-5-47 PAGE: 1
COUNTY: ELKHART COUNTY
UNIT NAME: NAPPANEE PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$547,791.72
	SUPPLIES		\$64,445.39
	OTHER SERVICES AND CHARGES		\$233,639.55
	CAPITAL OUTLAY		\$129,207.43
	OTHER DISBURSEMENTS		\$50,000.00
	TRANSFER OF FUNDS		\$866,852.56
	TOTAL		\$1,891,936.65

Fund:	400 GIFT		
	SUPPLIES		\$200.00
	OTHER SERVICES AND CHARGES		\$7,606.58
	CAPITAL OUTLAY		\$83.76
	OTHER DISBURSEMENTS		\$2,155.96
	TOTAL		\$10,046.30

Fund:	800 HERITAGE COLLECTION GIFT FUND		
	OTHER DISBURSEMENTS		\$2,552.96
	TOTAL		\$2,552.96

Fund:	600 STATE TECHNOLOGY FUND GRANT		
	OTHER DISBURSEMENTS		\$6,950.00
	TOTAL		\$6,950.00

Fund:	300 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$237,000.00
	TRANSFER OF FUNDS		\$0.00
	TOTAL		\$237,000.00

Fund:	500 LIBRARY IMPROVEMENT RESERVE		
	TRANSFER OF FUNDS		\$0.00
	TOTAL		\$0.00

Fund:	200 PAYROLL		
	OTHER DISBURSEMENTS		\$28,401.36
	TOTAL		\$28,401.36

Fund:	460 PLAC CARD		
	OTHER DISBURSEMENTS		\$130.00
	TOTAL		\$130.00

Fund:	450 COMPUTER SUPPORT AGREEMENT		
	OTHER DISBURSEMENTS		\$29,692.82
	TOTAL		\$29,692.82

Fund:	470 LEADERSHIP ACADEMY		
	OTHER DISBURSEMENTS		\$879.13
	TOTAL		\$879.13

TOTAL DISBURSEMENTS:			\$2,207,589.22
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PART 4 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2010

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 CHECKING	XXXXXX0457	\$242,071.35			\$27,428.99
		CASH MANAGEMENT CHECKING	XXXXXX5120	\$1,408,675.92			\$713,437.26
		PETTY CASH	0000	\$40.00			\$40.00
		CASH CHANGE	0000	\$95.00			\$95.00
		MONEY MARKET	XXXXXX1067				\$1,002,612.98

Total CASH: **\$1,743,614.23**

Total Cash and Investments: **\$1,743,614.23**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NAPPANEE PUBLIC LIBRARY
COUNTY: ELKHART COUNTY

ID: 20-5-47

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: NAPPANEE PUBLIC LIBRARY

ID: 20-5-47

COUNTY: ELKHART 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>
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NAPPANEE PUBLIC LIBRARY

ID: 20-5-47

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

COUNTY: ELKHART COUNTY
UNIT NAME: NAPPANEE PUBLIC LIBRARY

ID: 20-5-47
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: NAPPANEE PUBLIC LIBRARY

ID: 20-5-47

COUNTY: ELKHART 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>
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