

FEDERAL IDENTIFICATION NUMBER:  
35-6003014

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

UNIT NAME:  
SYRACUSE PUBLIC LIBRARY

COUNTY:  
KOSCIUSKO COUNTY

ID: 43-5-120  
(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
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- 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)
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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: JOHN CASTLEMAN

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

ADDRESS: 115 E MAIN STREET

CITY: SYRACUSE

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

EMAIL ADDRESS: JCASTLEMAN@SYRACUSE.LIB.IN.US

ZIP: 46567-1189

\*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: SYRACUSE PUBLIC LIBRARY

ID: 43-5-120

**CASH UNITS ONLY**

COUNTY: KOSCIUSKO 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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
LIRF	\$68,748.46	\$70,000.00	\$50,000.00	\$88,748.46	\$0.00	\$88,748.46
OPERATING	\$104,684.63	\$1,816,415.95	\$1,740,001.19	\$181,099.39	\$0.00	\$181,099.39
<b>Total by Fund Type:</b>	<b>\$173,433.09</b>	<b>\$1,886,415.95</b>	<b>\$1,790,001.19</b>	<b>\$269,847.85</b>	<b>\$0.00</b>	<b>\$269,847.85</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
COMMUNITY GRANTS	\$5,341.11	\$2,574.00	\$1,015.75	\$6,899.36	\$0.00	\$6,899.36
GIFT	\$294,038.58	\$6,406.91	\$12,912.50	\$287,532.99	\$0.00	\$287,532.99
LEVY EXCESS	\$0.00	\$997.50	\$997.50	\$0.00	\$0.00	\$0.00
RAINY DAY	\$56,304.36	\$41,287.66	\$0.00	\$97,592.02	\$0.00	\$97,592.02
<b>Total by Fund Type:</b>	<b>\$355,684.05</b>	<b>\$51,266.07</b>	<b>\$14,925.75</b>	<b>\$392,024.37</b>	<b>\$0.00</b>	<b>\$392,024.37</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
CAPITAL PROJECTS FUND	\$189,564.31	\$0.00	\$89,564.00	\$100,000.31	\$0.00	\$100,000.31
<b>Total by Fund Type:</b>	<b>\$189,564.31</b>	<b>\$0.00</b>	<b>\$89,564.00</b>	<b>\$100,000.31</b>	<b>\$0.00</b>	<b>\$100,000.31</b>
<b>FUND TYPE: AGENCY</b>						
PLAC CARD	\$210.00	\$350.00	\$240.00	\$320.00	\$0.00	\$320.00
<b>Total by Fund Type:</b>	<b>\$210.00</b>	<b>\$350.00</b>	<b>\$240.00</b>	<b>\$320.00</b>	<b>\$0.00</b>	<b>\$320.00</b>
<b>Subtotal All Funds:</b>	<b>\$718,891.45</b>	<b>\$1,938,032.02</b>	<b>\$1,894,730.94</b>	<b>\$762,192.53</b>	<b>\$0.00</b>	<b>\$762,192.53</b>

**Section II**

Less:

Investment Sales	\$900,000.00	
Investment Purchases		\$900,000.00
Transfers In	\$499,311.68	
Transfers Out		\$499,311.68
<b>Net Receipts and Disbursements</b>	<b>\$538,720.34</b>	<b>\$495,419.26</b>

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

ID: 43-5-120 PAGE: 1

UNIT NAME: SYRACUSE PUBLIC LIBRARY  
 COUNTY: KOSCIUSKO COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>OPERATING</u>	
GENERAL PROPERTY TAXES	\$335,228.23
<b>Total for: TAXES</b>	<b>\$335,228.23</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$0.00
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$436.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$0.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$16,085.69
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$0.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$634.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$0.00
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$0.00
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$163,946.66
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$181,102.35</b>
FINES AND FEES-OTHER	\$0.00
FINES AND FEES-OTHER	\$11,133.41
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$11,133.41</b>
INTEREST EARNED	\$0.00
INTEREST EARNED	\$543.86
MISCELLANEOUS REVENUE-OTHER	\$87.55
<b>Total for: MISCELLANEOUS</b>	<b>\$631.41</b>
TRANSFER FROM LIBRARY OPERATING FUND	\$266,941.52
TRANSFER OF FUNDS-OTHER	\$0.00
TRANSFER OF FUNDS-OTHER	\$85.00
TRANSFER OF FUNDS-OTHER	\$120,997.50
SALE OF INVESTMENTS	\$0.00
SALE OF INVESTMENTS	\$900,000.00
REIMBURSEMENTS-OTHER	\$0.00
REIMBURSEMENTS-OTHER	\$0.00
REIMBURSEMENTS-OTHER	\$221.53
REIMBURSEMENTS-OTHER	\$75.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$1,288,320.55</b>
<b>TOTAL RECEIPTS FOR OPERATING</b>	<b>\$1,816,415.95</b>
Fund: <u>LIRF</u>	
TRANSFER FROM LIBRARY OPERATING FUND	\$70,000.00
TRANSFER OF FUNDS-OTHER	\$0.00
TRANSFER OF FUNDS-OTHER	\$0.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$70,000.00</b>
<b>TOTAL RECEIPTS FOR LIRF</b>	<b>\$70,000.00</b>

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

ID: 43-5-120 PAGE: 2

UNIT NAME: SYRACUSE PUBLIC LIBRARY

COUNTY: KOSCIUSKO COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GIFT</u>	
CONTRIBUTIONS AND DONATIONS	\$0.00
CONTRIBUTIONS AND DONATIONS	\$6,406.91
<b>Total for: MISCELLANEOUS</b>	<b>\$6,406.91</b>
<b>TOTAL RECEIPTS FOR GIFT</b>	<b>\$6,406.91</b>
Fund: <u>RAINY DAY</u>	
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$0.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$0.00</b>
TRANSFER FROM LIBRARY OPERATING FUND	\$0.00
TRANSFER OF FUNDS-OTHER	\$41,287.66
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$41,287.66</b>
<b>TOTAL RECEIPTS FOR RAINY DAY</b>	<b>\$41,287.66</b>
Fund: <u>COMMUNITY GRANTS</u>	
LOCAL GOVERNMENT GRANT-OTHER	\$2,574.00
LOCAL GOVERNMENT GRANT-OTHER	\$0.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,574.00</b>
OTHER FINANCING SOURCES	\$0.00
OTHER FINANCING SOURCES	\$0.00
OTHER FINANCING SOURCES	\$0.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$0.00</b>
<b>TOTAL RECEIPTS FOR COMMUNITY GRANTS</b>	<b>\$2,574.00</b>
Fund: <u>LEVY EXCESS</u>	
GENERAL PROPERTY TAXES	\$997.50
GENERAL PROPERTY TAXES	\$0.00
<b>Total for: TAXES</b>	<b>\$997.50</b>
TRANSFER FROM LIBRARY OPERATING FUND	\$0.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$0.00</b>
<b>TOTAL RECEIPTS FOR LEVY EXCESS</b>	<b>\$997.50</b>
Fund: <u>CAPITAL PROJECTS FUND</u>	
GENERAL PROPERTY TAXES	\$0.00
<b>Total for: TAXES</b>	<b>\$0.00</b>
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$0.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$0.00</b>
<b>TOTAL RECEIPTS FOR CAPITAL PROJECTS FUND</b>	<b>\$0.00</b>

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

ID: 43-5-120 PAGE: 3

UNIT NAME: SYRACUSE PUBLIC LIBRARY

COUNTY: KOSCIUSKO COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>PLAC CARD</u>	
PLAC CARD SALES	\$350.00
REFUNDS-OTHER	\$0.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$350.00</b>
<b>TOTAL RECEIPTS FOR PLAC CARD</b>	<b>\$350.00</b>
<b>Total Receipts:</b>	<b>\$1,938,032.02</b>

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

ID: 43-5-120 PAGE: 1  
COUNTY: KOSCIUSKO COUNTY  
UNIT NAME: SYRACUSE PUBLIC LIBRARY

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Fund:	OPERATING		
		PERSONAL SERVICES	\$294,623.25
		SUPPLIES	\$17,702.58
		OTHER SERVICES AND CHARGES	\$35,907.73
		CAPITAL OUTLAY	\$43,453.45
		OTHER DISBURSEMENTS	\$0.00
		TRANSFER OF FUNDS	\$448,314.18
		PURCHASE OF INVESTMENTS	\$900,000.00
		<b>TOTAL</b>	<b>\$1,740,001.19</b>

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Fund:	LIRF		
		TRANSFER OF FUNDS	\$50,000.00
		<b>TOTAL</b>	<b>\$50,000.00</b>

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Fund:	GIFT		
		OTHER DISBURSEMENTS	\$12,912.50
		<b>TOTAL</b>	<b>\$12,912.50</b>

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Fund:	COMMUNITY GRANTS		
		OTHER SERVICES AND CHARGES	\$1,015.75
		<b>TOTAL</b>	<b>\$1,015.75</b>

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Fund:	LEVY EXCESS		
		TRANSFER OF FUNDS	\$997.50
		<b>TOTAL</b>	<b>\$997.50</b>

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Fund:	CAPITAL PROJECTS FUND		
		CAPITAL OUTLAY	\$89,564.00
		<b>TOTAL</b>	<b>\$89,564.00</b>

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Fund:	PLAC CARD		
		OTHER SERVICES AND CHARGES	\$240.00
		<b>TOTAL</b>	<b>\$240.00</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$1,894,730.94</b>
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SYRACUSE PUBLIC LIBRARY

ID: 43-5-120

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

COUNTY: KOSCIUSKO COUNTY

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<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>
							<b>\$0.00</b>
<b>Total Cash and Investments:</b>							<b>\$0.00</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SYRACUSE PUBLIC LIBRARY  
COUNTY: KOSCIUSKO COUNTY

ID: 43-5-120

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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:

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	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SYRACUSE PUBLIC LIBRARY

ID: 43-5-120

COUNTY: KOSCIUSKO COUNTY

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

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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: SYRACUSE PUBLIC LIBRARY

ID: 43-5-120

COUNTY: KOSCIUSKO COUNTY

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

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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 2010

COUNTY: KOSCIUSKO COUNTY  
UNIT NAME: SYRACUSE PUBLIC LIBRARY

ID: 43-5-120  
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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: SYRACUSE PUBLIC LIBRARY

ID: 43-5-120

COUNTY: KOSCIUSKO COUNTY

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

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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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