

FEDERAL IDENTIFICATION NUMBER:
35-1183700

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

UNIT NAME:
WARSAW PUBLIC LIBRARY

COUNTY:
KOSCIUSKO COUNTY

ID: 43-5-121
(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)
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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: ANN ZYDEK

DATE SIGNED: _____

ADDRESS: 310 E MAIN ST

CITY: WARSAW

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

EMAIL ADDRESS: RSWEENY@WARSAWLIBRARY.ORG

(574) 267-6011

ZIP: 46580-0000

*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).

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						
GENERAL	\$638,011.11	\$10,001,755.80	\$10,022,305.60	\$617,461.31	\$220,000.00	\$837,461.31
Total by Fund Type:	\$638,011.11	\$10,001,755.80	\$10,022,305.60	\$617,461.31	\$220,000.00	\$837,461.31
FUND TYPE: SPECIAL REVENUE						
COMMUNITY CALENDAR	\$0.30	\$0.00	\$0.00	\$0.30	\$0.00	\$0.30
GIFT	\$26,454.84	\$9,425.96	\$7,559.89	\$28,320.91	\$0.00	\$28,320.91
INTER-LIBRARY LOAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LEVY EXCESS	\$0.00	\$5,634.77	\$0.00	\$5,634.77	\$0.00	\$5,634.77
RAINY DAY	\$736.30	\$3,527,146.21	\$3,527,000.00	\$882.51	\$314,000.00	\$314,882.51
STATE TECH GRANT FUND	\$10,890.00	\$9,693.00	\$10,740.00	\$9,843.00	\$0.00	\$9,843.00
Total by Fund Type:	\$38,081.44	\$3,551,899.94	\$3,545,299.89	\$44,681.49	\$314,000.00	\$358,681.49
FUND TYPE: DEBT SERVICE						
BOND AND INTEREST REDEMPTION	\$176,808.19	\$2,590,697.74	\$2,579,485.00	\$188,020.93	\$10,000.00	\$198,020.93
Total by Fund Type:	\$176,808.19	\$2,590,697.74	\$2,579,485.00	\$188,020.93	\$10,000.00	\$198,020.93
FUND TYPE: CAPITAL PROJECTS						
LIBRARY CAPITAL PROJECTS	\$84,345.67	\$3,520,784.73	\$3,519,521.50	\$85,608.90	\$291,000.00	\$376,608.90
LIBRARY IMPROVEMENT RESERVE	\$520.93	\$2,317,047.94	\$2,317,257.36	\$311.51	\$110,000.00	\$110,311.51
Total by Fund Type:	\$84,866.60	\$5,837,832.67	\$5,836,778.86	\$85,920.41	\$401,000.00	\$486,920.41
FUND TYPE: AGENCY						
HEALTH INSURANCE	\$0.00	\$6,839.00	\$6,839.00	\$0.00	\$0.00	\$0.00
PAYROLL	\$879.08	\$72,439.31	\$72,950.77	\$367.62	\$0.00	\$367.62
PLAC CARD	\$480.00	\$2,450.00	\$2,180.00	\$750.00	\$0.00	\$750.00
Total by Fund Type:	\$1,359.08	\$81,728.31	\$81,969.77	\$1,117.62	\$0.00	\$1,117.62

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WARSAW PUBLIC LIBRARY

ID: 43-5-121

CASH UNITS ONLY

COUNTY: KOSCIUSKO 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:	\$939,126.42	\$22,063,914.46	\$22,065,839.12	\$937,201.76	\$945,000.00	\$1,882,201.76
Section II						
Less:						
Investment Sales		\$18,952,000.00				
Investment Purchases			\$18,913,000.00			
Transfers In		\$30,000.00				
Transfers Out			\$30,000.00			
Net Receipts and Disbursements		\$3,081,914.46	\$3,122,839.12			

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

ID: 43-5-121 PAGE: 1

UNIT NAME: WARSAW PUBLIC LIBRARY
 COUNTY: KOSCIUSKO COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$1,276,057.64
Total for: TAXES	\$1,276,057.64
STATEWIDE LIBRARY CARD PROGRAM	\$4,135.34
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$2,782.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$87,722.20
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$4,417.00
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$688,693.00
Total for: INTERGOVERNMENTAL	\$787,749.54
COPY MACHINE CHARGES	\$6,529.22
CHARGES FOR SERVICES-OTHER	\$2,804.55
Total for: CHARGES FOR SERVICES	\$9,333.77
FINES AND FEES-OTHER	\$78,134.50
Total for: FINES, FORFEITURES, AND FEES	\$78,134.50
INTEREST EARNED	\$3,538.85
MISCELLANEOUS REVENUE-OTHER	\$1,086.97
Total for: MISCELLANEOUS	\$4,625.82
SALE OF CAPITAL ASSETS	\$2,854.53
INSURANCE REIMBURSEMENTS	\$0.00
INSURANCE REIMBURSEMENTS	\$0.00
SALE OF INVESTMENTS	\$7,843,000.00
REFUNDS-OTHER	\$0.00
Total for: OTHER FINANCING SOURCES	\$7,845,854.53
TOTAL RECEIPTS FOR GENERAL	\$10,001,755.80
Fund: <u>GIFT</u>	
CONTRIBUTIONS AND DONATIONS	\$9,425.96
Total for: MISCELLANEOUS	\$9,425.96
TOTAL RECEIPTS FOR GIFT	\$9,425.96
Fund: <u>RAINY DAY</u>	
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$235,626.91
Total for: INTERGOVERNMENTAL	\$235,626.91
INTEREST EARNED	\$1,519.30
Total for: MISCELLANEOUS	\$1,519.30
SALE OF INVESTMENTS	\$3,290,000.00
Total for: OTHER FINANCING SOURCES	\$3,290,000.00
TOTAL RECEIPTS FOR RAINY DAY	\$3,527,146.21
Fund: <u>LEVY EXCESS</u>	

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

ID: 43-5-121 PAGE: 2

UNIT NAME: WARSAW PUBLIC LIBRARY
 COUNTY: KOSCIUSKO COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>LEVY EXCESS</u>	
GENERAL PROPERTY TAXES	\$5,634.77
Total for: TAXES	\$5,634.77
TOTAL RECEIPTS FOR LEVY EXCESS	\$5,634.77
Fund: <u>STATE TECH GRANT FUND</u>	
STATE GRANTS-OTHER	\$9,693.00
Total for: INTERGOVERNMENTAL	\$9,693.00
TOTAL RECEIPTS FOR STATE TECH GRANT FUND	\$9,693.00
Fund: <u>BOND AND INTEREST REDEMPTION</u>	
GENERAL PROPERTY TAXES	\$369,229.65
Total for: TAXES	\$369,229.65
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$805.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$25,382.59
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,278.00
Total for: INTERGOVERNMENTAL	\$27,465.59
INTEREST EARNED	\$1,002.50
Total for: MISCELLANEOUS	\$1,002.50
SALE OF INVESTMENTS	\$2,193,000.00
Total for: OTHER FINANCING SOURCES	\$2,193,000.00
TOTAL RECEIPTS FOR BOND AND INTEREST REDEMPTION	\$2,590,697.74
Fund: <u>LIBRARY CAPITAL PROJECTS</u>	
GENERAL PROPERTY TAXES	\$166,891.79
Total for: TAXES	\$166,891.79
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$364.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$11,472.94
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$578.00
Total for: INTERGOVERNMENTAL	\$12,414.94
INTEREST EARNED	\$1,478.00
Total for: MISCELLANEOUS	\$1,478.00
SALE OF INVESTMENTS	\$3,340,000.00
Total for: OTHER FINANCING SOURCES	\$3,340,000.00
TOTAL RECEIPTS FOR LIBRARY CAPITAL PROJECTS	\$3,520,784.73
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$1,047.94
Total for: MISCELLANEOUS	\$1,047.94

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

ID: 43-5-121 PAGE: 3

UNIT NAME: WARSAW PUBLIC LIBRARY
COUNTY: KOSCIUSKO COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
TRANSFER FROM LIBRARY OPERATING FUND	\$30,000.00
SALE OF INVESTMENTS	\$2,286,000.00
Total for: OTHER FINANCING SOURCES	\$2,316,000.00
TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE	\$2,317,047.94
Fund: <u>PAYROLL</u>	
OTHER FINANCING SOURCES	\$72,439.31
Total for: OTHER FINANCING SOURCES	\$72,439.31
TOTAL RECEIPTS FOR PAYROLL	\$72,439.31
Fund: <u>HEALTH INSURANCE</u>	
INSURANCE REIMBURSEMENTS	\$6,839.00
Total for: OTHER FINANCING SOURCES	\$6,839.00
TOTAL RECEIPTS FOR HEALTH INSURANCE	\$6,839.00
Fund: <u>PLAC CARD</u>	
PLAC CARD SALES	\$2,450.00
PLAC CARD SALES	\$0.00
Total for: OTHER FINANCING SOURCES	\$2,450.00
TOTAL RECEIPTS FOR PLAC CARD	\$2,450.00
Total Receipts:	\$22,063,914.46

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

ID: 43-5-121 PAGE: 1
 COUNTY: KOSCIUSKO COUNTY
 UNIT NAME: WARSAW PUBLIC LIBRARY

Fund:	GENERAL		
		PERSONAL SERVICES	\$1,546,301.94
		SUPPLIES	\$57,951.48
		OTHER SERVICES AND CHARGES	\$310,538.23
		CAPITAL OUTLAY	\$443,513.95
		TRANSFER OF FUNDS	\$30,000.00
		PURCHASE OF INVESTMENTS	\$7,634,000.00
		TOTAL	\$10,022,305.60
Fund:	GIFT		
		OTHER DISBURSEMENTS	\$7,559.89
		TOTAL	\$7,559.89
Fund:	RAINY DAY		
		PURCHASE OF INVESTMENTS	\$3,527,000.00
		TOTAL	\$3,527,000.00
Fund:	STATE TECH GRANT FUND		
		OTHER DISBURSEMENTS	\$10,740.00
		TOTAL	\$10,740.00
Fund:	BOND AND INTEREST REDEMPTION		
		OTHER SERVICES AND CHARGES	\$391,485.00
		PURCHASE OF INVESTMENTS	\$2,188,000.00
		TOTAL	\$2,579,485.00
Fund:	LIBRARY CAPITAL PROJECTS		
		CAPITAL OUTLAY	\$93,521.50
		PURCHASE OF INVESTMENTS	\$3,426,000.00
		TOTAL	\$3,519,521.50
Fund:	LIBRARY IMPROVEMENT RESERVE		
		CAPITAL OUTLAY	\$179,257.36
		PURCHASE OF INVESTMENTS	\$2,138,000.00
		TOTAL	\$2,317,257.36
Fund:	PAYROLL		
		OTHER DISBURSEMENTS	\$72,950.77
		TOTAL	\$72,950.77
Fund:	HEALTH INSURANCE		
		OTHER DISBURSEMENTS	\$6,839.00
		TOTAL	\$6,839.00
Fund:	PLAC CARD		
		OTHER DISBURSEMENTS	\$2,180.00
		TOTAL	\$2,180.00
TOTAL DISBURSEMENTS:			\$22,065,839.12

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>
		PETTY CASH/CHANGE DRAWER	1050	\$240.00			\$240.00
		PAYROLL CHECKING ACCOUNT	1001	\$800.00			\$800.00
		SAVINGS ACCOUNT	1002	\$60,330.94			\$50,562.83
		CHECKING ACCOUNT	1000	\$877,755.48			\$885,598.93

Total CASH: **\$937,201.76**

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>
12/14/2010	GENERAL	CERTIFICATE OF DEPOSIT	101373091	\$429,000.00	01/11/2021	0.35	\$220,000.00

Total by Fund: **\$220,000.00**

12/14/2010	RAINY DAY	CERTIFICATE OF DEPOSIT	101373091	\$77,000.00	01/11/2011	0.35	\$314,000.00
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Total by Fund: **\$314,000.00**

12/14/2010	BOND AND INTEREST REDEMPTION	CERTIFICATE OF DEPOSIT	101373091	\$15,000.00	01/11/2011	0.35	\$10,000.00
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Total by Fund: **\$10,000.00**

12/14/2010	LIBRARY CAPITAL PROJECTS	CERTIFICATE OF DEPOSIT	101373091	\$205,000.00	01/11/2011	0.35	\$291,000.00
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WARSAW PUBLIC LIBRARY

ID: 43-5-121

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

COUNTY: KOSCIUSKO COUNTY

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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>
Total by Fund:							\$291,000.00
12/14/2010	LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	101373091	\$258,000.00	01/11/2011	0.35	\$110,000.00
Total by Fund:							\$110,000.00
Total INVESTMENTS:							\$945,000.00
Total Cash and Investments:							\$1,882,201.76

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WARSAW PUBLIC LIBRARY
COUNTY: KOSCIUSKO COUNTY

ID: 43-5-121

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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: WARSAW PUBLIC LIBRARY

ID: 43-5-121

COUNTY: KOSCIUSKO 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: WARSAW PUBLIC LIBRARY

ID: 43-5-121

COUNTY: KOSCIUSKO 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: KOSCIUSKO COUNTY
UNIT NAME: WARSAW PUBLIC LIBRARY

ID: 43-5-121
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: WARSAW PUBLIC LIBRARY

ID: 43-5-121

COUNTY: KOSCIUSKO 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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