

FEDERAL IDENTIFICATION NUMBER:
35-1479058

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 2010

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- PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
- PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
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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)
- 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 ST

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

TITLE: BOOKKEEPER

DATE SIGNED: _____

CITY: MENTONE

EMAIL ADDRESS: TRISTYN_DRAKE@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 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						
100 GENERAL	\$194,271.63	\$313,569.35	\$275,363.76	\$232,477.22	\$0.00	\$232,477.22
Total by Fund Type:	\$194,271.63	\$313,569.35	\$275,363.76	\$232,477.22	\$0.00	\$232,477.22
FUND TYPE: SPECIAL REVENUE						
500 GRANT, MISC	\$4,936.77	\$1,160.00	\$2,205.00	\$3,891.77	\$0.00	\$3,891.77
600 LEVY EXCESS	\$0.00	\$1,116.10	\$0.00	\$1,116.10	\$0.00	\$1,116.10
800 RAINY DAY	\$8,784.83	\$29,179.09	\$0.00	\$37,963.92	\$0.00	\$37,963.92
Total by Fund Type:	\$13,721.60	\$31,455.19	\$2,205.00	\$42,971.79	\$0.00	\$42,971.79
FUND TYPE: DEBT SERVICE						
300 BOND AND INTEREST REDEMPTION	\$40,825.19	\$35,338.14	\$38,865.00	\$37,298.33	\$0.00	\$37,298.33
Total by Fund Type:	\$40,825.19	\$35,338.14	\$38,865.00	\$37,298.33	\$0.00	\$37,298.33
FUND TYPE: CAPITAL PROJECTS						
130 CAPITAL IMPROVEMENTS	\$33,041.37	\$14,204.72	\$20,000.00	\$27,246.09	\$0.00	\$27,246.09
Total by Fund Type:	\$33,041.37	\$14,204.72	\$20,000.00	\$27,246.09	\$0.00	\$27,246.09
FUND TYPE: AGENCY						
200 PAYROLL	\$0.00	\$29,825.41	\$27,638.14	\$2,187.27	\$0.00	\$2,187.27
150 PLAC CARD	\$150.00	\$500.00	\$590.00	\$60.00	\$0.00	\$60.00
Total by Fund Type:	\$150.00	\$30,325.41	\$28,228.14	\$2,247.27	\$0.00	\$2,247.27

(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 2010

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2010</u>	2010 <u>Receipts</u>	2010 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2010</u>	Investments <u>at 12/31/2010</u>	Total Cash and Investments <u>at 12/31/2010</u>
Section I						
Subtotal All Funds:	\$282,009.79	\$424,892.81	\$364,661.90	\$342,240.70	\$0.00	\$342,240.70
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$0.00				
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$424,892.81	\$364,661.90			

	<u>Title</u>	<u>Amount</u>
Fund: <u>100 GENERAL</u>		
100182	GENERAL PROPERTY TAXES	\$191,988.25
	Total for: TAXES	\$191,988.25
100187	PERMITS, OTHER	\$17,806.39
	Total for: LICENSES AND PERMITS	\$17,806.39
100108	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$396.00
100380	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$3,015.00
100185	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$87,739.00
	Total for: INTERGOVERNMENTAL	\$91,150.00
100107	COPY MACHINE CHARGES	\$1,634.44
	Total for: CHARGES FOR SERVICES	\$1,634.44
100111	FINES AND FEES-OTHER	\$2,650.47
100320	FINES AND FEES-OTHER	\$1,054.72
	Total for: FINES, FORFEITURES, AND FEES	\$3,705.19
100110	INTEREST EARNED	\$246.81
100306	RENTAL OF PROPERTY	\$2,000.00
100105	MISCELLANEOUS REVENUE-OTHER	\$669.36
	Total for: MISCELLANEOUS	\$2,916.17
100109	OTHER FINANCING SOURCES	\$4,108.53
100402	OTHER FINANCING SOURCES	\$260.38
	Total for: OTHER FINANCING SOURCES	\$4,368.91
TOTAL RECEIPTS FOR 100 GENERAL		\$313,569.35
Fund: <u>500 GRANT, MISC</u>		
500100	WAGERING TAX	\$1,160.00
	Total for: INTERGOVERNMENTAL	\$1,160.00
TOTAL RECEIPTS FOR 500 GRANT, MISC		\$1,160.00
Fund: <u>800 RAINY DAY</u>		
800301	MISCELLANEOUS REVENUE-OTHER	\$29,179.09
	Total for: MISCELLANEOUS	\$29,179.09
TOTAL RECEIPTS FOR 800 RAINY DAY		\$29,179.09
Fund: <u>600 LEVY EXCESS</u>		
600301	GENERAL PROPERTY TAXES	\$0.00
600301	GENERAL PROPERTY TAXES	\$1,116.10
600301	GENERAL PROPERTY TAXES	\$0.00
600301	GENERAL PROPERTY TAXES	\$0.00
600301	GENERAL PROPERTY TAXES	\$0.00
600301	GENERAL PROPERTY TAXES	\$0.00

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

ID: 43-5-268 PAGE: 2

UNIT NAME: BELL MEMORIAL PUBLIC LIBRARY
 COUNTY: KOSCIUSKO COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>600 LEVY EXCESS</u>	
	Total for: TAXES	\$1,116.10
	LIBRARY CAPITAL GRANT	\$0.00
	Total for: INTERGOVERNMENTAL	\$0.00
TOTAL RECEIPTS FOR 600 LEVY EXCESS		\$1,116.10
Fund:	<u>300 BOND AND INTEREST REDEMPTION</u>	
300302	GENERAL PROPERTY TAXES	\$32,353.74
	Total for: TAXES	\$32,353.74
300303	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$58.50
300187	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,626.95
300340	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$296.00
300340	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$0.00
	Total for: INTERGOVERNMENTAL	\$2,981.45
300304	INTEREST EARNED	\$2.95
	Total for: MISCELLANEOUS	\$2.95
TOTAL RECEIPTS FOR 300 BOND AND INTEREST REDEMPTION		\$35,338.14
Fund:	<u>130 CAPITAL IMPROVEMENTS</u>	
130103	GENERAL PROPERTY TAXES	\$12,847.88
	Total for: TAXES	\$12,847.88
130340	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$26.25
130380	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$134.00
130187	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,191.61
	Total for: INTERGOVERNMENTAL	\$1,351.86
130305	INTEREST EARNED	\$4.98
	Total for: MISCELLANEOUS	\$4.98
TOTAL RECEIPTS FOR 130 CAPITAL IMPROVEMENTS		\$14,204.72
Fund:	<u>200 PAYROLL</u>	
200	OTHER TAXES	\$29,825.41
	Total for: TAXES	\$29,825.41
TOTAL RECEIPTS FOR 200 PAYROLL		\$29,825.41
Fund:	<u>150 PLAC CARD</u>	
150144	PLAC CARD SALES	\$500.00
	Total for: OTHER FINANCING SOURCES	\$500.00
TOTAL RECEIPTS FOR 150 PLAC CARD		\$500.00

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

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UNIT NAME: BELL MEMORIAL PUBLIC LIBRARY

COUNTY: KOSCIUSKO COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>200 PAYROLL</u>	
Total Receipts:	\$424,892.81

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

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COUNTY: KOSCIUSKO COUNTY
UNIT NAME: BELL MEMORIAL PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$191,782.15
	SUPPLIES		\$9,259.78
	OTHER SERVICES AND CHARGES		\$44,113.12
	CAPITAL OUTLAY		\$27,432.71
	OTHER DISBURSEMENTS		\$2,776.00
	TOTAL		\$275,363.76

Fund:	500 GRANT, MISC		
	OTHER SERVICES AND CHARGES		\$2,205.00
	TOTAL		\$2,205.00

Fund:	300 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$38,865.00
	TOTAL		\$38,865.00

Fund:	130 CAPITAL IMPROVEMENTS		
	OTHER SERVICES AND CHARGES		\$20,000.00
	TOTAL		\$20,000.00

Fund:	200 PAYROLL		
	PERSONAL SERVICES		\$23,070.14
	OTHER SERVICES AND CHARGES		\$4,568.00
	TOTAL		\$27,638.14

Fund:	150 PLAC CARD		
	PERSONAL SERVICES		\$590.00
	TOTAL		\$590.00

TOTAL DISBURSEMENTS:			\$364,661.90
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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				\$297,807.74
		PETY CASH	2352662				\$500.00
		GOB2002	1223705				\$23,118.81
		CAPITAL PROJECTS	1223705				\$20,814.15

Total CASH: **\$342,240.70**

Total Cash and Investments: **\$342,240.70**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BELL MEMORIAL PUBLIC LIBRARY
COUNTY: KOSCIUSKO COUNTY

ID: 43-5-268

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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: 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 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: 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 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: BELL MEMORIAL PUBLIC LIBRARY

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

ID: 43-5-268

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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