

FEDERAL IDENTIFICATION NUMBER:  
35-2239228

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

UNIT NAME:  
NORTH WEBSTER PUBLIC LIBRARY

COUNTY:  
KOSCIUSKO COUNTY

ID: 43-5-303  
(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 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: \_\_\_\_\_ TITLE: DIRECTOR  
PRINTED NAME OF OFFICIAL: HELEN LEINBACH DATE SIGNED: \_\_\_\_\_  
ADDRESS: 301 N MAIN ST CITY: NORTH WEBSTER  
PO BOX 825 EMAIL ADDRESS: HLEINBACH@NWEB.LIB.IN.US  
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 834-7122 ZIP: 46555-0000

\*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: NORTH WEBSTER PUBLIC LIBRARY

ID: 43-5-303

**CASH UNITS ONLY**

COUNTY: KOSCIUSKO COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES  
FOR THE FISCAL YEAR ENDING 2010

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<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>						
2 CASH CHANGE	\$20.00	\$105.00	\$20.00	\$105.00	\$0.00	\$105.00
1 GENERAL	\$382,454.92	\$579,730.77	\$639,900.37	\$322,285.32	\$0.00	\$322,285.32
3 PETTY CASH	\$25.00	\$25.00	\$50.00	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$382,499.92</b>	<b>\$579,860.77</b>	<b>\$639,970.37</b>	<b>\$322,390.32</b>	<b>\$0.00</b>	<b>\$322,390.32</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
7 GIFT	\$64,012.77	\$10,299.19	\$28,915.17	\$45,396.79	\$0.00	\$45,396.79
8 LEVY EXCESS	\$0.00	\$1,083.63	\$0.00	\$1,083.63	\$0.00	\$1,083.63
5 RAINY DAY	\$65,892.14	\$135,015.30	\$0.00	\$200,907.44	\$0.00	\$200,907.44
<b>Total by Fund Type:</b>	<b>\$129,904.91</b>	<b>\$146,398.12</b>	<b>\$28,915.17</b>	<b>\$247,387.86</b>	<b>\$0.00</b>	<b>\$247,387.86</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
4 LIBRARY IMPROVEMENT RESERVE	\$236,222.96	\$121,822.96	\$170,080.85	\$187,965.07	\$110,080.85	\$298,045.92
<b>Total by Fund Type:</b>	<b>\$236,222.96</b>	<b>\$121,822.96</b>	<b>\$170,080.85</b>	<b>\$187,965.07</b>	<b>\$110,080.85</b>	<b>\$298,045.92</b>
<b>FUND TYPE: AGENCY</b>						
6 PLAC CARD	\$510.00	\$500.00	\$910.00	\$100.00	\$0.00	\$100.00
<b>Total by Fund Type:</b>	<b>\$510.00</b>	<b>\$500.00</b>	<b>\$910.00</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>\$100.00</b>
<b>Subtotal All Funds:</b>	<b>\$749,137.79</b>	<b>\$848,581.85</b>	<b>\$839,876.39</b>	<b>\$757,843.25</b>	<b>\$110,080.85</b>	<b>\$867,924.10</b>

**Section II**

Less:

Investment Sales	\$106,822.96	
Investment Purchases		\$110,080.85
Transfers In	\$106,315.00	
Transfers Out		\$106,315.00
<b>Net Receipts and Disbursements</b>	<b>\$635,443.89</b>	<b>\$623,480.54</b>

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

ID: 43-5-303 PAGE: 1

UNIT NAME: NORTH WEBSTER PUBLIC LIBRARY  
 COUNTY: KOSCIUSKO COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>1 GENERAL</u>	
GENERAL PROPERTY TAXES	\$401,734.45
<b>Total for: TAXES</b>	<b>\$401,734.45</b>
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$131,312.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$131,312.00</b>
COPY MACHINE CHARGES	\$3,711.41
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$3,711.41</b>
FINES AND FEES-OTHER	\$6,830.32
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$6,830.32</b>
INTEREST EARNED	\$10,597.58
CONTRIBUTIONS AND DONATIONS	\$3,428.25
MISCELLANEOUS REVENUE-OTHER	\$620.21
MISCELLANEOUS REVENUE-OTHER	\$418.00
ADJUSTMENT	\$16,349.69
<b>Total for: MISCELLANEOUS</b>	<b>\$31,413.73</b>
INSURANCE REIMBURSEMENTS	\$3,925.00
REFUNDS-OTHER	\$348.86
REIMBURSEMENTS-OTHER	\$455.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$4,728.86</b>
<b>TOTAL RECEIPTS FOR 1 GENERAL</b>	<b>\$579,730.77</b>
Fund: <u>3 PETTY CASH</u>	
ADJUSTMENT	\$25.00
<b>Total for: MISCELLANEOUS</b>	<b>\$25.00</b>
<b>TOTAL RECEIPTS FOR 3 PETTY CASH</b>	<b>\$25.00</b>
Fund: <u>2 CASH CHANGE</u>	
TRANSFER FROM LIBRARY OPERATING FUND	\$105.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$105.00</b>
<b>TOTAL RECEIPTS FOR 2 CASH CHANGE</b>	<b>\$105.00</b>
Fund: <u>7 GIFT</u>	
CONTRIBUTIONS AND DONATIONS	\$10,299.19
<b>Total for: MISCELLANEOUS</b>	<b>\$10,299.19</b>
<b>TOTAL RECEIPTS FOR 7 GIFT</b>	<b>\$10,299.19</b>
Fund: <u>5 RAINY DAY</u>	
INTERGOVERNMENTAL REVENUE, OTHER	\$43,805.30
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$43,805.30</b>

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

ID: 43-5-303 PAGE: 2

UNIT NAME: NORTH WEBSTER PUBLIC LIBRARY  
COUNTY: KOSCIUSKO COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>5 RAINY DAY</u>	
TRANSFER FROM LIBRARY OPERATING FUND	\$91,210.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$91,210.00</b>
<b>TOTAL RECEIPTS FOR 5 RAINY DAY</b>	<b>\$135,015.30</b>
Fund: <u>8 LEVY EXCESS</u>	
SPECIAL STATE DISTRIBUTION	\$1,083.63
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$1,083.63</b>
<b>TOTAL RECEIPTS FOR 8 LEVY EXCESS</b>	<b>\$1,083.63</b>
Fund: <u>4 LIBRARY IMPROVEMENT RESERVE</u>	
TRANSFER FROM LIBRARY OPERATING FUND	\$15,000.00
SALE OF INVESTMENTS	\$106,822.96
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$121,822.96</b>
<b>TOTAL RECEIPTS FOR 4 LIBRARY IMPROVEMENT RESERVE</b>	<b>\$121,822.96</b>
Fund: <u>6 PLAC CARD</u>	
ADJUSTMENT	\$100.00
<b>Total for: MISCELLANEOUS</b>	<b>\$100.00</b>
PLAC CARD SALES	\$400.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$400.00</b>
<b>TOTAL RECEIPTS FOR 6 PLAC CARD</b>	<b>\$500.00</b>
<b>Total Receipts:</b>	<b>\$848,581.85</b>

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

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COUNTY: KOSCIUSKO COUNTY  
UNIT NAME: NORTH WEBSTER PUBLIC LIBRARY

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Fund:	1 GENERAL		
	PERSONAL SERVICES		\$259,897.92
	SUPPLIES		\$15,458.93
	OTHER SERVICES AND CHARGES		\$75,935.61
	CAPITAL OUTLAY		\$68,767.18
	OTHER DISBURSEMENTS		\$113,525.73
	TRANSFER OF FUNDS		\$106,315.00
	<b>TOTAL</b>		<b>\$639,900.37</b>

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Fund:	3 PETTY CASH		
	OTHER DISBURSEMENTS		\$50.00
	<b>TOTAL</b>		<b>\$50.00</b>

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Fund:	2 CASH CHANGE		
	OTHER DISBURSEMENTS		\$20.00
	<b>TOTAL</b>		<b>\$20.00</b>

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Fund:	7 GIFT		
	SUPPLIES		\$349.87
	CAPITAL OUTLAY		\$27,351.68
	OTHER DISBURSEMENTS		\$1,213.62
	<b>TOTAL</b>		<b>\$28,915.17</b>

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Fund:	4 LIBRARY IMPROVEMENT RESERVE		
	CAPITAL OUTLAY		\$60,000.00
	PURCHASE OF INVESTMENTS		\$110,080.85
	<b>TOTAL</b>		<b>\$170,080.85</b>

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Fund:	6 PLAC CARD		
	OTHER DISBURSEMENTS		\$910.00
	<b>TOTAL</b>		<b>\$910.00</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$839,876.39</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>
		MUTUAL BANK CHECKING	928021955				\$152,237.64
		MUTUAL BANK MONEY MARKET	932007899				\$11,694.03
		TOWER BANK MONEY MARKET	65009607				\$597,601.86

**Total CASH:** **\$761,533.53**

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>
12/10/2008	7 GIFT	CERTIFICATE OF DEPOSIT	4050000795	\$10,914.30	01/10/2010	3.05	\$0.00

**Total by Fund:** **\$0.00**

07/20/2009	4 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	0937032611	\$106,822.96	10/20/2010	2.38	\$0.00
10/25/2010	4 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	405-0001636	\$0.00	10/25/2012	2.00	\$110,080.85
	4 LIBRARY IMPROVEMENT RESERVE	CD	12325	\$0.00		0.00	\$0.00

**Total by Fund:** **\$110,080.85**

**Total INVESTMENTS:** **\$110,080.85**

**Total Cash and Investments:** **\$871,614.38**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NORTH WEBSTER PUBLIC LIBRARY  
COUNTY: KOSCIUSKO COUNTY

ID: 43-5-303

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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: NORTH WEBSTER PUBLIC LIBRARY

ID: 43-5-303

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: NORTH WEBSTER PUBLIC LIBRARY

ID: 43-5-303

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: NORTH WEBSTER PUBLIC LIBRARY

ID: 43-5-303  
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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: NORTH WEBSTER PUBLIC LIBRARY

ID: 43-5-303

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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