

FEDERAL IDENTIFICATION NUMBER:
35-1091937

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

UNIT NAME:
WATERLOO PUBLIC LIBRARY

COUNTY:
DEKALB COUNTY

ID: 17-5-39
(State Board of Accounts USE ONLY)

ANNUAL LIBRARY FINANCIAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

LAR-1 (REVISED 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

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- PART 8 - STATEMENT OF STATE GRANT RECEIPTS AND DISBURSEMENTS
- PART 9 - REPORT ON GENERAL FIXED ASSETS
- 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: LINDA DUNN

ADDRESS: 300 SOUTH WAYNE ST.
PO BOX 707

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 837-4491

TITLE: DIRECTOR

DATE SIGNED: _____

CITY: WATERLOO

ZIP: 46793-0707

*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: WATERLOO PUBLIC LIBRARY

ID: 17-5-39

CASH UNITS ONLY

COUNTY: DEKALB COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
FUND TYPE: GENERAL						
101 GENERAL	\$70,804.88	\$265,666.53	\$260,721.87	\$75,749.54	\$0.00	\$75,749.54
800 PLAC	\$0.00	\$90.00	\$90.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$70,804.88	\$265,756.53	\$260,811.87	\$75,749.54	\$0.00	\$75,749.54
FUND TYPE: SPECIAL REVENUE						
700 GIFT	\$3,554.02	\$11,601.75	\$11,743.42	\$3,412.35	\$0.00	\$3,412.35
900 GIFT #2	\$2,756.04	\$108.52	\$0.00	\$2,864.56	\$0.00	\$2,864.56
600 RAINY DAY	\$1,459.04	\$6,041.25	\$3,708.38	\$3,791.91	\$0.00	\$3,791.91
500 STATE TECHNOLOGY FUND GRANT	\$3,000.00	\$4,500.00	\$4,500.00	\$3,000.00	\$0.00	\$3,000.00
Total by Fund Type:	\$10,769.10	\$22,251.52	\$19,951.80	\$13,068.82	\$0.00	\$13,068.82
FUND TYPE: CAPITAL PROJECTS						
400 LIBRARY CAPITAL PROJECTS	\$7,553.69	\$12,329.84	\$8,850.75	\$11,032.78	\$0.00	\$11,032.78
300 LIBRARY IMPROVEMENT RESERVE	\$41,434.58	\$23,578.97	\$30,390.00	\$34,623.55	\$0.00	\$34,623.55
Total by Fund Type:	\$48,988.27	\$35,908.81	\$39,240.75	\$45,656.33	\$0.00	\$45,656.33
FUND TYPE: AGENCY						
200 PAYROLL	\$570.05	\$31,789.83	\$32,359.88	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$570.05	\$31,789.83	\$32,359.88	\$0.00	\$0.00	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WATERLOO PUBLIC LIBRARY

ID: 17-5-39

CASH UNITS ONLY

COUNTY: DEKALB COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES
FOR THE FISCAL YEAR ENDING 2008

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2008</u>	2008 <u>Receipts</u>	2008 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2008</u>	Investments <u>at 12/31/2008</u>	Total Cash and Investments <u>at 12/31/2008</u>
Section I						
Subtotal All Funds:	\$131,132.30	\$355,706.69	\$352,364.30	\$134,474.69	\$0.00	\$134,474.69
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$51,370.56				
Transfers Out			\$51,370.56			
Net Receipts and Disbursements		\$304,336.13	\$300,993.74			

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>101 GENERAL</u>	
10000505	GENERAL PROPERTY TAXES	\$160,842.88
	Total for: TAXES	\$160,842.88
10000503	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$722.00
10000504	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$15,307.80
10000512	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,492.64
10000509	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$50,184.00
10000510	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$6,711.00
	Total for: INTERGOVERNMENTAL	\$75,417.44
10000501	COPY MACHINE CHARGES	\$1,887.25
	Total for: CHARGES FOR SERVICES	\$1,887.25
10000500	FINES AND FEES-OTHER	\$4,097.38
	Total for: FINES, FORFEITURES, AND FEES	\$4,097.38
10000502	INTEREST EARNED	\$64.67
10000507	MISCELLANEOUS REVENUE-OTHER	\$136.75
10000506	MISCELLANEOUS REVENUE-OTHER	\$107.90
	Total for: MISCELLANEOUS	\$309.32
10000516	TRANSFER OF FUNDS-OTHER	\$23,000.00
10030111	INSURANCE REIMBURSEMENTS	\$30.87
10030113	REFUNDS-OTHER	\$26.82
10040118	REFUNDS-OTHER	\$40.00
10040120	REFUNDS-OTHER	\$14.57
	Total for: OTHER FINANCING SOURCES	\$23,112.26
TOTAL RECEIPTS FOR 101 GENERAL		\$265,666.53
<hr/>		
Fund:	<u>800 PLAC</u>	
80000500	MISCELLANEOUS REVENUE-OTHER	\$90.00
	Total for: MISCELLANEOUS	\$90.00
TOTAL RECEIPTS FOR 800 PLAC		\$90.00
<hr/>		
Fund:	<u>700 GIFT</u>	
70000500	FED. GRANTS-LSTA GRANTS	\$1,471.00
	Total for: INTERGOVERNMENTAL	\$1,471.00
70000500	CONTRIBUTIONS AND DONATIONS	\$5,227.69
	Total for: MISCELLANEOUS	\$5,227.69
70000514	TRANSFER OF FUNDS-OTHER	\$4,903.06
	Total for: OTHER FINANCING SOURCES	\$4,903.06
TOTAL RECEIPTS FOR 700 GIFT		\$11,601.75
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Fund:	<u>600 RAINY DAY</u>	

(LAR-1) ANNUAL FINANCIAL REPORT
 PART 2 - RECEIPTS
 FOR THE FISCAL YEAR ENDING 2008

ID: 17-5-39 PAGE: 2

UNIT NAME: WATERLOO PUBLIC LIBRARY
 COUNTY: DEKALB COUNTY

<u>Title</u>		<u>Amount</u>
Fund: <u>600 RAINY DAY</u>		
60000500	SPECIAL STATE DISTRIBUTION	\$6,041.25
	Total for: INTERGOVERNMENTAL	\$6,041.25
TOTAL RECEIPTS FOR 600 RAINY DAY		\$6,041.25
Fund: <u>900 GIFT #2</u>		
90000500	INTEREST EARNED	\$108.52
	Total for: MISCELLANEOUS	\$108.52
TOTAL RECEIPTS FOR 900 GIFT #2		\$108.52
Fund: <u>500 STATE TECHNOLOGY FUND GRANT</u>		
50000500	STATE GRANTS-OTHER	\$4,500.00
	Total for: INTERGOVERNMENTAL	\$4,500.00
TOTAL RECEIPTS FOR 500 STATE TECHNOLOGY FUND GRANT		\$4,500.00
Fund: <u>400 LIBRARY CAPITAL PROJECTS</u>		
40000504	GENERAL PROPERTY TAXES	\$11,616.48
	Total for: TAXES	\$11,616.48
40000500	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$49.00
40000501	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$578.68
40000502	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$85.68
	Total for: INTERGOVERNMENTAL	\$713.36
TOTAL RECEIPTS FOR 400 LIBRARY CAPITAL PROJECTS		\$12,329.84
Fund: <u>300 LIBRARY IMPROVEMENT RESERVE</u>		
30000500	INTEREST EARNED	\$111.47
	Total for: MISCELLANEOUS	\$111.47
10000514	TRANSFER OF FUNDS-OTHER	\$23,000.00
30000100	TRANSFER OF FUNDS-OTHER	\$467.50
	Total for: OTHER FINANCING SOURCES	\$23,467.50
TOTAL RECEIPTS FOR 300 LIBRARY IMPROVEMENT RESERVE		\$23,578.97
Fund: <u>200 PAYROLL</u>		
20000000	MISCELLANEOUS REVENUE-OTHER	\$31,789.83
	Total for: MISCELLANEOUS	\$31,789.83
TOTAL RECEIPTS FOR 200 PAYROLL		\$31,789.83
Total Receipts:		\$355,706.69

(LAR-1) ANNUAL FINANCIAL REPORT
PART 3 - DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

ID: 17-5-39 PAGE: 1
COUNTY: DEKALB COUNTY
UNIT NAME: WATERLOO PUBLIC LIBRARY

Fund:	101 GENERAL		
	PERSONAL SERVICES		\$155,950.93
	SUPPLIES		\$5,161.33
	OTHER SERVICES AND CHARGES		\$46,119.24
	CAPITAL OUTLAY		\$30,489.74
	OTHER DISBURSEMENTS		\$0.63
	TRANSFER OF FUNDS		\$23,000.00
	TOTAL		\$260,721.87

Fund:	800 PLAC		
	OTHER DISBURSEMENTS		\$90.00
	TOTAL		\$90.00

Fund:	700 GIFT		
	OTHER DISBURSEMENTS		\$6,840.36
	TRANSFER OF FUNDS		\$4,903.06
	TOTAL		\$11,743.42

Fund:	600 RAINY DAY		
	CAPITAL OUTLAY		\$3,708.38
	TOTAL		\$3,708.38

Fund:	500 STATE TECHNOLOGY FUND GRANT		
	OTHER SERVICES AND CHARGES		\$4,500.00
	TOTAL		\$4,500.00

Fund:	400 LIBRARY CAPITAL PROJECTS		
	OTHER SERVICES AND CHARGES		\$8,850.75
	TOTAL		\$8,850.75

Fund:	300 LIBRARY IMPROVEMENT RESERVE		
	CAPITAL OUTLAY		\$6,922.50
	TRANSFER OF FUNDS		\$23,467.50
	TOTAL		\$30,390.00

Fund:	200 PAYROLL		
	PERSONAL SERVICES		\$32,359.88
	TOTAL		\$32,359.88

TOTAL DISBURSEMENTS:			\$352,364.30
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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>
		GENERAL	580064324				\$75,749.54
		GIFT FUND #1	30017507-5				\$3,412.35
		LIBRARY CAPITAL PROJECTS	580064324				\$11,032.78
		RAINY DAY ACCOUNT	580064324				\$3,791.91
		STATE TECHNOLOGY FUND	580064324				\$3,000.00
		LIRF	6804454				\$34,623.55
		GIFT FUND #2	980-006-15				\$2,864.56

Total CASH: **\$134,474.69**

Total Cash and Investments: **\$134,474.69**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WATERLOO PUBLIC LIBRARY
COUNTY: DEKALB COUNTY

ID: 17-5-39

PAGE: 1

FOR THE FISCAL YEAR ENDING 2008

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: WATERLOO PUBLIC LIBRARY

ID: 17-5-39

COUNTY: DEKALB COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2008

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>
3790173000	FEDERAL LIBRARY SVCS AND TECHNOLOGY	INDIANA STATE LIBRARY	\$1,471.00	700 GIFT	\$1,471.00	\$1,471.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WATERLOO PUBLIC LIBRARY

ID: 17-5-39

COUNTY: DEKALB COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2008

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>
6000194900	LOCAL LIBRARY CONNECTIVITY GRANT	INDIANA STATE LIBRARY	\$4,500.00	500 STATE TECHNOLOGY FUND GRANT	\$4,500.00	\$4,500.00

(LAR-1) ANNUAL FINANCIAL REPORT
PART 9 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2008

COUNTY: DEKALB COUNTY
UNIT NAME: WATERLOO PUBLIC LIBRARY

ID: 17-5-39
PAGE: 1

101 GENERAL

BALANCE, JANUARY 1	\$1,379,568.00
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$50,236.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$50,236.00</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$26,266.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$26,266.00</u>
BALANCE, DECEMBER 31	<u>\$1,403,538.00</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WATERLOO PUBLIC LIBRARY

ID: 17-5-39

COUNTY: DEKALB COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2008

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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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