

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 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

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- PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
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- PART 4 - CASH AND INVESTMENTS
- PART 5 - LONG-TERM INDEBTEDNESS
- PART 6 - INTERGOVERNMENTAL EXPENDITURES
- PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS AND DISBURSEMENTS
- 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: ANN ZYDEK

ADDRESS: 310 E MAIN ST

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 267-6011

TITLE: DIRECTOR

DATE SIGNED: _____

CITY: WARSAW

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).

(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 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						
GENERAL	\$285,972.32	\$7,672,311.96	\$7,977,724.25	\$-19,439.97	\$624,000.00	\$604,560.03
Total by Fund Type:	\$285,972.32	\$7,672,311.96	\$7,977,724.25	\$-19,439.97	\$624,000.00	\$604,560.03
FUND TYPE: SPECIAL REVENUE						
COMMUNITY CALENDAR	\$0.00	\$150.00	\$149.70	\$0.30	\$0.00	\$0.30
GIFT	\$26,198.87	\$11,791.68	\$11,250.51	\$26,740.04	\$0.00	\$26,740.04
INTER-LIBRARY LOAN	\$0.00	\$3.25	\$3.25	\$0.00	\$0.00	\$0.00
RAINY DAY	\$0.00	\$445,595.11	\$445,000.00	\$595.11	\$64,000.00	\$64,595.11
STATE TECH GRANT FUND	\$4,920.00	\$8,973.25	\$4,920.00	\$8,973.25	\$0.00	\$8,973.25
Total by Fund Type:	\$31,118.87	\$466,513.29	\$461,323.46	\$36,308.70	\$64,000.00	\$100,308.70
FUND TYPE: DEBT SERVICE						
BOND AND INTEREST REDEMPTION	\$81,828.99	\$811,725.24	\$893,251.25	\$302.98	\$46,000.00	\$46,302.98
Total by Fund Type:	\$81,828.99	\$811,725.24	\$893,251.25	\$302.98	\$46,000.00	\$46,302.98
FUND TYPE: CAPITAL PROJECTS						
LIBRARY CAPITAL PROJECTS	\$38,894.82	\$2,255,886.40	\$2,294,554.74	\$226.48	\$273,000.00	\$273,226.48
LIBRARY IMPROVEMENT RESERVE	\$103.90	\$2,686,179.55	\$2,686,000.00	\$283.45	\$237,000.00	\$237,283.45
Total by Fund Type:	\$38,998.72	\$4,942,065.95	\$4,980,554.74	\$509.93	\$510,000.00	\$510,509.93
FUND TYPE: AGENCY						
HEALTH INSURANCE	\$0.00	\$6,136.75	\$6,126.25	\$10.50	\$0.00	\$10.50
PAYROLL	\$632.20	\$35,265.37	\$27,706.23	\$8,191.34	\$0.00	\$8,191.34
PLAC CARD	\$450.00	\$1,530.00	\$1,710.00	\$270.00	\$0.00	\$270.00
Total by Fund Type:	\$1,082.20	\$42,932.12	\$35,542.48	\$8,471.84	\$0.00	\$8,471.84

(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 2008

PAGE: 2

<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						
Subtotal All Funds:	\$439,001.10	\$13,935,548.56	\$14,348,396.18	\$26,153.48	\$1,244,000.00	\$1,270,153.48
Section II						
Less:						
Investment Sales		\$11,883,000.00				
Investment Purchases			\$11,815,000.00			
Transfers In		\$15,000.00				
Transfers Out			\$15,000.00			
Net Receipts and Disbursements		\$2,037,548.56	\$2,518,396.18			

UNIT NAME: WARSAW PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: KOSCIUSKO COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$698,683.02
Total for: TAXES	\$698,683.02
STATEWIDE LIBRARY CARD PROGRAM	\$5,135.61
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$3,371.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$46,878.23
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$4,886.00
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$669,129.00
Total for: INTERGOVERNMENTAL	\$729,399.84
COPY MACHINE CHARGES	\$6,030.22
CHARGES FOR SERVICES-OTHER	\$1,965.01
Total for: CHARGES FOR SERVICES	\$7,995.23
FINES AND FEES-OTHER	\$92,486.20
Total for: FINES, FORFEITURES, AND FEES	\$92,486.20
INTEREST EARNED	\$17,979.88
MISCELLANEOUS REVENUE-OTHER	\$3,107.08
Total for: MISCELLANEOUS	\$21,086.96
SALE OF CAPITAL ASSETS	\$2,943.47
SALE OF INVESTMENTS	\$6,114,000.00
REFUNDS-OTHER	\$5,717.24
Total for: OTHER FINANCING SOURCES	\$6,122,660.71
TOTAL RECEIPTS FOR GENERAL	\$7,672,311.96
Fund: <u>GIFT</u>	
CONTRIBUTIONS AND DONATIONS	\$11,791.68
Total for: MISCELLANEOUS	\$11,791.68
TOTAL RECEIPTS FOR GIFT	\$11,791.68
Fund: <u>RAINY DAY</u>	
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$63,677.43
Total for: INTERGOVERNMENTAL	\$63,677.43
INTEREST EARNED	\$917.68
Total for: MISCELLANEOUS	\$917.68
SALE OF INVESTMENTS	\$381,000.00
Total for: OTHER FINANCING SOURCES	\$381,000.00
TOTAL RECEIPTS FOR RAINY DAY	\$445,595.11
Fund: <u>STATE TECH GRANT FUND</u>	
STATE GRANTS-OTHER	\$8,973.25
Total for: INTERGOVERNMENTAL	\$8,973.25

UNIT NAME: WARSAW PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: KOSCIUSKO COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR STATE TECH GRANT FUND	\$8,973.25
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Fund: <u>INTER-LIBRARY LOAN</u>	
MISCELLANEOUS REVENUE-OTHER	\$3.25
Total for: MISCELLANEOUS	\$3.25
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TOTAL RECEIPTS FOR INTER-LIBRARY LOAN	\$3.25
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Fund: <u>COMMUNITY CALENDAR</u>	
MISCELLANEOUS REVENUE-OTHER	\$150.00
Total for: MISCELLANEOUS	\$150.00
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TOTAL RECEIPTS FOR COMMUNITY CALENDAR	\$150.00
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Fund: <u>BOND AND INTEREST REDEMPTION</u>	
GENERAL PROPERTY TAXES	\$209,406.41
Total for: TAXES	\$209,406.41
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FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,011.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$14,050.15
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,464.00
Total for: INTERGOVERNMENTAL	\$16,525.15
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INTEREST EARNED	\$4,793.68
Total for: MISCELLANEOUS	\$4,793.68
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SALE OF INVESTMENTS	\$581,000.00
Total for: OTHER FINANCING SOURCES	\$581,000.00
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TOTAL RECEIPTS FOR BOND AND INTEREST REDEMPTION	\$811,725.24
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Fund: <u>LIBRARY CAPITAL PROJECTS</u>	
GENERAL PROPERTY TAXES	\$99,244.74
Total for: TAXES	\$99,244.74
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FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$479.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$6,658.84
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$694.00
Total for: INTERGOVERNMENTAL	\$7,831.84
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INTEREST EARNED	\$5,809.82
Total for: MISCELLANEOUS	\$5,809.82
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SALE OF INVESTMENTS	\$2,143,000.00
Total for: OTHER FINANCING SOURCES	\$2,143,000.00
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TOTAL RECEIPTS FOR LIBRARY CAPITAL PROJECTS	\$2,255,886.40
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Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$7,179.55

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

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UNIT NAME: WARSAW PUBLIC LIBRARY

COUNTY: KOSCIUSKO COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
Total for: MISCELLANEOUS	\$7,179.55
TRANSFER FROM LIBRARY OPERATING FUND	\$15,000.00
SALE OF INVESTMENTS	\$2,664,000.00
Total for: OTHER FINANCING SOURCES	\$2,679,000.00
TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE	\$2,686,179.55
Fund: <u>PAYROLL</u>	
OTHER FINANCING SOURCES	\$35,265.37
Total for: OTHER FINANCING SOURCES	\$35,265.37
TOTAL RECEIPTS FOR PAYROLL	\$35,265.37
Fund: <u>HEALTH INSURANCE</u>	
INSURANCE REIMBURSEMENTS	\$6,136.75
Total for: OTHER FINANCING SOURCES	\$6,136.75
TOTAL RECEIPTS FOR HEALTH INSURANCE	\$6,136.75
Fund: <u>PLAC CARD</u>	
PLAC CARD SALES	\$1,530.00
Total for: OTHER FINANCING SOURCES	\$1,530.00
TOTAL RECEIPTS FOR PLAC CARD	\$1,530.00
Total Receipts:	\$13,935,548.56

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

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

Fund:	GENERAL		
		PERSONAL SERVICES	\$1,368,866.75
		SUPPLIES	\$42,558.65
		OTHER SERVICES AND CHARGES	\$297,295.43
		CAPITAL OUTLAY	\$327,003.42
		TRANSFER OF FUNDS	\$15,000.00
		PURCHASE OF INVESTMENTS	\$5,927,000.00
		TOTAL	\$7,977,724.25
Fund:	GIFT		
		OTHER DISBURSEMENTS	\$11,250.51
		TOTAL	\$11,250.51
Fund:	RAINY DAY		
		PURCHASE OF INVESTMENTS	\$445,000.00
		TOTAL	\$445,000.00
Fund:	STATE TECH GRANT FUND		
		OTHER DISBURSEMENTS	\$4,920.00
		TOTAL	\$4,920.00
Fund:	INTER-LIBRARY LOAN		
		OTHER DISBURSEMENTS	\$3.25
		TOTAL	\$3.25
Fund:	COMMUNITY CALENDAR		
		OTHER DISBURSEMENTS	\$149.70
		TOTAL	\$149.70
Fund:	BOND AND INTEREST REDEMPTION		
		OTHER SERVICES AND CHARGES	\$391,251.25
		PURCHASE OF INVESTMENTS	\$502,000.00
		TOTAL	\$893,251.25
Fund:	LIBRARY CAPITAL PROJECTS		
		CAPITAL OUTLAY	\$39,554.74
		PURCHASE OF INVESTMENTS	\$2,255,000.00
		TOTAL	\$2,294,554.74
Fund:	LIBRARY IMPROVEMENT RESERVE		
		PURCHASE OF INVESTMENTS	\$2,686,000.00
		TOTAL	\$2,686,000.00
Fund:	PAYROLL		
		OTHER DISBURSEMENTS	\$27,706.23
		TOTAL	\$27,706.23
Fund:	HEALTH INSURANCE		

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

ID: 43-5-121 PAGE: 2
COUNTY: KOSCIUSKO COUNTY
UNIT NAME: WARSAW PUBLIC LIBRARY

	OTHER DISBURSEMENTS	\$6,126.25
TOTAL		\$6,126.25
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Fund: PLAC CARD		
	OTHER DISBURSEMENTS	\$1,710.00
TOTAL		\$1,710.00
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TOTAL DISBURSEMENTS:		\$14,348,396.18

PART 4 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2008

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	XXXX	\$0.00			\$240.00
		PAYROLL CHECKING ACCOUNT	XXXX	\$0.00			\$800.00
		SAVINGS ACCOUNT	XXXX	\$0.00			\$22,496.07
		CHECKING ACCOUNT	XXXX	\$0.00			\$2,617.41

Total CASH: **\$26,153.48**

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>
12/09/2008	GENERAL	CERTIFICATE OF DEPOSIT	790142555	\$811,000.00	01/13/2009	2.00	\$624,000.00

Total by Fund: **\$624,000.00**

12/09/2008	RAINY DAY	CERTIFICATE OF DEPOSIT	790142555	\$0.00	01/13/2009	2.00	\$64,000.00
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Total by Fund: **\$64,000.00**

12/09/2008	BOND AND INTEREST REDEMPTION	CERTIFICATE OF DEPOSIT	790142555	\$125,000.00	01/13/2009	2.00	\$46,000.00
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Total by Fund: **\$46,000.00**

12/09/2008	LIBRARY CAPITAL PROJECTS	CERTIFICATE OF DEPOSIT	790142555	\$161,000.00	01/13/2009	2.00	\$273,000.00
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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 2008

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:							\$273,000.00
12/09/2008	LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	790142555	\$215,000.00	01/13/2009	2.00	\$237,000.00
Total by Fund:							\$237,000.00
Total INVESTMENTS:							\$1,244,000.00
Total Cash and Investments:							\$1,270,153.48

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

	<u>GENERAL OBLIGATION BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$2,430,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$290,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$2,140,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$101,978.75

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

COUNTY: KOSCIUSKO COUNTY
UNIT NAME: WARSAW PUBLIC LIBRARY

ID: 43-5-121
PAGE: 1

GENERAL

BALANCE, JANUARY 1	<u>\$812,747.98</u>
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$142,586.02
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$142,586.02</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$77,552.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$77,552.00</u>
BALANCE, DECEMBER 31	<u>\$877,782.00</u>

(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 2008

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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