

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 2009)

FOR THE FISCAL YEAR THAT ENDED 2009

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- PART 3 - DISBURSEMENTS REPORT BY FUND
- 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: _____ TITLE: DIRECTOR
PRINTED NAME OF OFFICIAL: LINDA DUNN DATE SIGNED: _____
ADDRESS: 300 SOUTH WAYNE ST CITY: WATERLOO
PO BOX 707 EMAIL ADDRESS: LDUNN@WATERLOO.LIB.IN.US
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 837-4491 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).

CASH UNITS ONLY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES
FOR THE FISCAL YEAR ENDING 2009

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2009</u>	<u>2009 Receipts</u>	<u>2009 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2009</u>	<u>Investments at 12/31/2009</u>	<u>Total Cash and Investments at 12/31/2009</u>
Section I						
FUND TYPE: GENERAL						
101 GENERAL	\$75,749.54	\$273,643.56	\$256,703.85	\$92,689.25	\$0.00	\$92,689.25
Total by Fund Type:	\$75,749.54	\$273,643.56	\$256,703.85	\$92,689.25	\$0.00	\$92,689.25
FUND TYPE: SPECIAL REVENUE						
700 GIFT	\$3,412.35	\$3,586.81	\$3,595.03	\$3,404.13	\$0.00	\$3,404.13
900 GIFT #2	\$2,864.56	\$3.36	\$0.00	\$2,867.92	\$0.00	\$2,867.92
600 RAINY DAY	\$3,791.91	\$2,999.50	\$2,511.43	\$4,279.98	\$0.00	\$4,279.98
500 STATE TECHNOLOGY GRANT FUND	\$3,000.00	\$3,600.00	\$4,050.00	\$2,550.00	\$0.00	\$2,550.00
Total by Fund Type:	\$13,068.82	\$10,189.67	\$10,156.46	\$13,102.03	\$0.00	\$13,102.03
FUND TYPE: CAPITAL PROJECTS						
400 LIBRARY CAPITAL PROJECTS	\$11,032.78	\$20,828.22	\$23,382.72	\$8,478.28	\$0.00	\$8,478.28
300 LIBRARY IMPROVEMENT RESERVE	\$34,623.55	\$25,040.66	\$5,019.00	\$54,645.21	\$0.00	\$54,645.21
Total by Fund Type:	\$45,656.33	\$45,868.88	\$28,401.72	\$63,123.49	\$0.00	\$63,123.49
FUND TYPE: AGENCY						
200 PAYROLL	\$0.00	\$25,138.13	\$25,138.13	\$0.00	\$0.00	\$0.00
800 PLAC CARD	\$0.00	\$60.00	\$60.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$0.00	\$25,198.13	\$25,198.13	\$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 2009

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<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2009</u>	<u>2009 Receipts</u>	<u>2009 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2009</u>	<u>Investments at 12/31/2009</u>	<u>Total Cash and Investments at 12/31/2009</u>
Section I						
Subtotal All Funds:	\$134,474.69	\$354,900.24	\$320,460.16	\$168,914.77	\$0.00	\$168,914.77
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$33,158.51				
Transfers Out			\$33,158.51			
Net Receipts and Disbursements		\$321,741.73	\$287,301.65			

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
10000505	GENERAL PROPERTY TAXES	\$183,773.26
	Total for: TAXES	\$183,773.26
10000503	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$707.00
10000504	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$15,151.63
10000512	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,187.89
10000509	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$51,348.97
10000510	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$7,009.30
	Total for: INTERGOVERNMENTAL	\$76,404.79
10000501	COPY MACHINE CHARGES	\$2,650.13
	Total for: CHARGES FOR SERVICES	\$2,650.13
10000500	FINES AND FEES-OTHER	\$3,739.93
	Total for: FINES, FORFEITURES, AND FEES	\$3,739.93
10000502	INTEREST EARNED	\$44.84
10000507	MISCELLANEOUS REVENUE-OTHER	\$5.00
10000517	MISCELLANEOUS REVENUE-OTHER	\$67.20
	Total for: MISCELLANEOUS	\$117.04
10000516	TRANSFER OF FUNDS-OTHER	\$5,000.00
10020106	REFUNDS-OTHER	\$127.53
10040118	REFUNDS-OTHER	\$80.61
10040120	REFUNDS-OTHER	\$31.99
10000518	REIMBURSEMENTS-OTHER	\$1,718.28
	Total for: OTHER FINANCING SOURCES	\$6,958.41
	TOTAL RECEIPTS FOR 101 GENERAL	\$273,643.56
Fund:	<u>700 GIFT</u>	
70000500	INTEREST EARNED	\$3.30
70000500	CONTRIBUTIONS AND DONATIONS	\$425.00
	Total for: MISCELLANEOUS	\$428.30
70000514	TRANSFER OF FUNDS-OTHER	\$3,158.51
	Total for: OTHER FINANCING SOURCES	\$3,158.51
	TOTAL RECEIPTS FOR 700 GIFT	\$3,586.81
Fund:	<u>600 RAINY DAY</u>	
60000500	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$2,999.50
	Total for: INTERGOVERNMENTAL	\$2,999.50
	TOTAL RECEIPTS FOR 600 RAINY DAY	\$2,999.50
Fund:	<u>900 GIFT #2</u>	
90000500	INTEREST EARNED	\$3.36

(LAR-1) ANNUAL FINANCIAL REPORT
 PART 2 - RECEIPTS
 FOR THE FISCAL YEAR ENDING 2009

ID: 17-5-39 PAGE: 2

UNIT NAME: WATERLOO PUBLIC LIBRARY

COUNTY: DEKALB COUNTY

<u>Title</u>	<u>Amount</u>
Total for: MISCELLANEOUS	\$3.36
TOTAL RECEIPTS FOR 900 GIFT #2	\$3.36
Fund: <u>500 STATE TECHNOLOGY GRANT FUND</u>	
50000500 STATE GRANTS-OTHER	\$3,600.00
Total for: INTERGOVERNMENTAL	\$3,600.00
TOTAL RECEIPTS FOR 500 STATE TECHNOLOGY GRANT FUND	\$3,600.00
Fund: <u>400 LIBRARY CAPITAL PROJECTS</u>	
40000504 GENERAL PROPERTY TAXES	\$14,988.59
Total for: TAXES	\$14,988.59
40000100 STATE GRANTS-OTHER	\$4,379.00
40000500 FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$57.00
40000501 AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,226.52
40000502 COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$177.11
Total for: INTERGOVERNMENTAL	\$5,839.63
TOTAL RECEIPTS FOR 400 LIBRARY CAPITAL PROJECTS	\$20,828.22
Fund: <u>300 LIBRARY IMPROVEMENT RESERVE</u>	
30000500 INTEREST EARNED	\$40.66
Total for: MISCELLANEOUS	\$40.66
30030020 TRANSFER FROM LIBRARY OPERATING FUND	\$25,000.00
Total for: OTHER FINANCING SOURCES	\$25,000.00
TOTAL RECEIPTS FOR 300 LIBRARY IMPROVEMENT RESERVE	\$25,040.66
Fund: <u>200 PAYROLL</u>	
20000000 MISCELLANEOUS REVENUE-OTHER	\$25,138.13
Total for: MISCELLANEOUS	\$25,138.13
TOTAL RECEIPTS FOR 200 PAYROLL	\$25,138.13
Fund: <u>800 PLAC CARD</u>	
80000500 PLAC CARD SALES	\$60.00
Total for: OTHER FINANCING SOURCES	\$60.00
TOTAL RECEIPTS FOR 800 PLAC CARD	\$60.00
Total Receipts:	\$354,900.24

(LAR-1) ANNUAL FINANCIAL REPORT
PART 3 - DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2009

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

Fund:	101 GENERAL		
	PERSONAL SERVICES		\$160,230.82
	SUPPLIES		\$5,344.79
	OTHER SERVICES AND CHARGES		\$37,339.12
	CAPITAL OUTLAY		\$27,420.84
	OTHER DISBURSEMENTS		\$0.00
	TRANSFER OF FUNDS		\$26,368.28
	TOTAL		\$256,703.85

Fund:	700 GIFT		
	OTHER DISBURSEMENTS		\$1,804.80
	TRANSFER OF FUNDS		\$1,790.23
	TOTAL		\$3,595.03

Fund:	600 RAINY DAY		
	CAPITAL OUTLAY		\$2,511.43
	TOTAL		\$2,511.43

Fund:	500 STATE TECHNOLOGY GRANT FUND		
	OTHER SERVICES AND CHARGES		\$4,050.00
	TOTAL		\$4,050.00

Fund:	400 LIBRARY CAPITAL PROJECTS		
	CAPITAL OUTLAY		\$23,382.72
	TOTAL		\$23,382.72

Fund:	300 LIBRARY IMPROVEMENT RESERVE		
	SUPPLIES		\$19.00
	TRANSFER OF FUNDS		\$5,000.00
	TOTAL		\$5,019.00

Fund:	200 PAYROLL		
	PERSONAL SERVICES		\$25,138.13
	TOTAL		\$25,138.13

Fund:	800 PLAC CARD		
	OTHER DISBURSEMENTS		\$60.00
	TOTAL		\$60.00

TOTAL DISBURSEMENTS:			\$320,460.16
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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				\$92,689.25
		GIFT FUND #1	30017507-5				\$3,404.13
		LIBRARY CAPITAL PROJECTS	580064324				\$8,478.28
		RAINY DAY ACCOUNT	580064324				\$4,279.98
		STATE TECHNOLOGY FUND	580064324				\$2,550.00
		LIRF	6804454				\$54,645.21
		GIFT FUND #2	980-006-15				\$2,867.92

Total CASH: **\$168,914.77**

Total Cash and Investments: **\$168,914.77**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WATERLOO PUBLIC LIBRARY
COUNTY: DEKALB COUNTY

ID: 17-5-39

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FOR THE FISCAL YEAR ENDING 2009

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 2009

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: 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 2009

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 2009

COUNTY: DEKALB COUNTY
UNIT NAME: WATERLOO PUBLIC LIBRARY

ID: 17-5-39
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: WATERLOO PUBLIC LIBRARY

ID: 17-5-39

COUNTY: DEKALB COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2009

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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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