

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 2009)

FOR THE FISCAL YEAR THAT ENDED 2009

CONTENTS:

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

PRINTED NAME OF OFFICIAL: ANN ZYDEK

ADDRESS: 310 E MAIN ST

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

TITLE: DIRECTOR

DATE SIGNED: _____

CITY: WARSAW

EMAIL ADDRESS: RSWEENY@WARSAWLIBRARY.ORG

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 2009

PAGE: 1

<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						
GENERAL	\$-19,439.97	\$10,499,257.76	\$9,841,806.68	\$638,011.11	\$429,000.00	\$1,067,011.11
Total by Fund Type:	\$-19,439.97	\$10,499,257.76	\$9,841,806.68	\$638,011.11	\$429,000.00	\$1,067,011.11
FUND TYPE: SPECIAL REVENUE						
COMMUNITY CALENDAR	\$0.30	\$0.00	\$0.00	\$0.30	\$0.00	\$0.30
GIFT	\$26,740.04	\$8,380.71	\$8,665.91	\$26,454.84	\$0.00	\$26,454.84
INTER-LIBRARY LOAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RAINY DAY	\$595.11	\$898,141.19	\$898,000.00	\$736.30	\$77,000.00	\$77,736.30
STATE TECH GRANT FUND	\$8,973.25	\$10,890.00	\$8,973.25	\$10,890.00	\$0.00	\$10,890.00
Total by Fund Type:	\$36,308.70	\$917,411.90	\$915,639.16	\$38,081.44	\$77,000.00	\$115,081.44
FUND TYPE: DEBT SERVICE						
BOND AND INTEREST REDEMPTION	\$302.98	\$2,531,780.21	\$2,355,275.00	\$176,808.19	\$15,000.00	\$191,808.19
Total by Fund Type:	\$302.98	\$2,531,780.21	\$2,355,275.00	\$176,808.19	\$15,000.00	\$191,808.19
FUND TYPE: CAPITAL PROJECTS						
LIBRARY CAPITAL PROJECTS	\$226.48	\$3,593,385.12	\$3,509,265.93	\$84,345.67	\$205,000.00	\$289,345.67
LIBRARY IMPROVEMENT RESERVE	\$283.45	\$2,997,967.48	\$2,997,730.00	\$520.93	\$258,000.00	\$258,520.93
Total by Fund Type:	\$509.93	\$6,591,352.60	\$6,506,995.93	\$84,866.60	\$463,000.00	\$547,866.60
FUND TYPE: AGENCY						
HEALTH INSURANCE	\$10.50	\$6,548.00	\$6,558.50	\$0.00	\$0.00	\$0.00
PAYROLL	\$8,191.34	\$38,247.25	\$45,559.51	\$879.08	\$0.00	\$879.08
PLAC CARD	\$270.00	\$1,860.00	\$1,650.00	\$480.00	\$0.00	\$480.00
Total by Fund Type:	\$8,471.84	\$46,655.25	\$53,768.01	\$1,359.08	\$0.00	\$1,359.08

(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 2009

PAGE: 2

<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:	\$26,153.48	\$20,586,457.72	\$19,673,484.78	\$939,126.42	\$984,000.00	\$1,923,126.42
Section II						
Less:						
Investment Sales		\$16,882,000.00				
Investment Purchases			\$16,622,000.00			
Transfers In		\$30,000.00				
Transfers Out			\$30,000.00			
Net Receipts and Disbursements		\$3,674,457.72	\$3,021,484.78			

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

ID: 43-5-121 PAGE: 1

UNIT NAME: WARSAW PUBLIC LIBRARY
 COUNTY: KOSCIUSKO COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$1,681,004.72
Total for: TAXES	\$1,681,004.72
STATEWIDE LIBRARY CARD PROGRAM	\$5,234.43
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$3,219.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$147,405.72
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$4,396.00
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$842,033.00
Total for: INTERGOVERNMENTAL	\$1,002,288.15
COPY MACHINE CHARGES	\$6,375.91
CHARGES FOR SERVICES-OTHER	\$2,754.50
Total for: CHARGES FOR SERVICES	\$9,130.41
FINES AND FEES-OTHER	\$87,112.57
Total for: FINES, FORFEITURES, AND FEES	\$87,112.57
INTEREST EARNED	\$4,973.99
MISCELLANEOUS REVENUE-OTHER	\$9,027.82
Total for: MISCELLANEOUS	\$14,001.81
SALE OF CAPITAL ASSETS	\$1,986.44
SALE OF INVESTMENTS	\$7,696,000.00
REFUNDS-OTHER	\$7,733.66
Total for: OTHER FINANCING SOURCES	\$7,705,720.10
TOTAL RECEIPTS FOR GENERAL	\$10,499,257.76
Fund: <u>GIFT</u>	
CONTRIBUTIONS AND DONATIONS	\$8,380.71
Total for: MISCELLANEOUS	\$8,380.71
TOTAL RECEIPTS FOR GIFT	\$8,380.71
Fund: <u>RAINY DAY</u>	
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$12,566.07
Total for: INTERGOVERNMENTAL	\$12,566.07
INTEREST EARNED	\$575.12
Total for: MISCELLANEOUS	\$575.12
SALE OF INVESTMENTS	\$885,000.00
Total for: OTHER FINANCING SOURCES	\$885,000.00
TOTAL RECEIPTS FOR RAINY DAY	\$898,141.19
Fund: <u>STATE TECH GRANT FUND</u>	
STATE GRANTS-OTHER	\$10,890.00
Total for: INTERGOVERNMENTAL	\$10,890.00

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

ID: 43-5-121 PAGE: 2

UNIT NAME: WARSAW PUBLIC LIBRARY
 COUNTY: KOSCIUSKO COUNTY

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR STATE TECH GRANT FUND	\$10,890.00
Fund: <u>BOND AND INTEREST REDEMPTION</u>	
GENERAL PROPERTY TAXES	\$488,289.81
Total for: TAXES	\$488,289.81
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$923.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$43,071.10
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,260.00
Total for: INTERGOVERNMENTAL	\$45,254.10
INTEREST EARNED	\$1,236.30
Total for: MISCELLANEOUS	\$1,236.30
SALE OF INVESTMENTS	\$1,997,000.00
Total for: OTHER FINANCING SOURCES	\$1,997,000.00
TOTAL RECEIPTS FOR BOND AND INTEREST REDEMPTION	\$2,531,780.21
Fund: <u>LIBRARY CAPITAL PROJECTS</u>	
GENERAL PROPERTY TAXES	\$231,714.05
Total for: TAXES	\$231,714.05
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$437.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$20,433.83
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$599.00
Total for: INTERGOVERNMENTAL	\$21,469.83
INTEREST EARNED	\$2,201.24
Total for: MISCELLANEOUS	\$2,201.24
SALE OF INVESTMENTS	\$3,338,000.00
Total for: OTHER FINANCING SOURCES	\$3,338,000.00
TOTAL RECEIPTS FOR LIBRARY CAPITAL PROJECTS	\$3,593,385.12
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$1,967.48
Total for: MISCELLANEOUS	\$1,967.48
TRANSFER FROM LIBRARY OPERATING FUND	\$30,000.00
SALE OF INVESTMENTS	\$2,966,000.00
Total for: OTHER FINANCING SOURCES	\$2,996,000.00
TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE	\$2,997,967.48
Fund: <u>PAYROLL</u>	
OTHER FINANCING SOURCES	\$38,247.25
Total for: OTHER FINANCING SOURCES	\$38,247.25
TOTAL RECEIPTS FOR PAYROLL	\$38,247.25

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

ID: 43-5-121 PAGE: 3

UNIT NAME: WARSAW PUBLIC LIBRARY

COUNTY: KOSCIUSKO COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>HEALTH INSURANCE</u>	
INSURANCE REIMBURSEMENTS	\$6,548.00
Total for: OTHER FINANCING SOURCES	\$6,548.00
TOTAL RECEIPTS FOR HEALTH INSURANCE	\$6,548.00
Fund: <u>PLAC CARD</u>	
PLAC CARD SALES	\$1,860.00
Total for: OTHER FINANCING SOURCES	\$1,860.00
TOTAL RECEIPTS FOR PLAC CARD	\$1,860.00
Total Receipts:	\$20,586,457.72

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

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

Fund:	GENERAL		
	PERSONAL SERVICES		\$1,522,243.62
	SUPPLIES		\$63,298.11
	OTHER SERVICES AND CHARGES		\$258,539.31
	CAPITAL OUTLAY		\$466,725.64
	TRANSFER OF FUNDS		\$30,000.00
	PURCHASE OF INVESTMENTS		\$7,501,000.00
	TOTAL		\$9,841,806.68

Fund:	GIFT		
	OTHER DISBURSEMENTS		\$8,665.91
	TOTAL		\$8,665.91

Fund:	RAINY DAY		
	PURCHASE OF INVESTMENTS		\$898,000.00
	TOTAL		\$898,000.00

Fund:	STATE TECH GRANT FUND		
	OTHER DISBURSEMENTS		\$8,973.25
	TOTAL		\$8,973.25

Fund:	BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$389,275.00
	PURCHASE OF INVESTMENTS		\$1,966,000.00
	TOTAL		\$2,355,275.00

Fund:	LIBRARY CAPITAL PROJECTS		
	CAPITAL OUTLAY		\$239,265.93
	PURCHASE OF INVESTMENTS		\$3,270,000.00
	TOTAL		\$3,509,265.93

Fund:	LIBRARY IMPROVEMENT RESERVE		
	CAPITAL OUTLAY		\$10,730.00
	PURCHASE OF INVESTMENTS		\$2,987,000.00
	TOTAL		\$2,997,730.00

Fund:	PAYROLL		
	OTHER DISBURSEMENTS		\$45,559.51
	TOTAL		\$45,559.51

Fund:	HEALTH INSURANCE		
	OTHER DISBURSEMENTS		\$6,558.50
	TOTAL		\$6,558.50

Fund:	PLAC CARD		
	OTHER DISBURSEMENTS		\$1,650.00
	TOTAL		\$1,650.00

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

ID: 43-5-121 PAGE: 2

COUNTY: KOSCIUSKO COUNTY

UNIT NAME: WARSAW PUBLIC LIBRARY

TOTAL DISBURSEMENTS:

\$19,673,484.78

PART 4 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2009

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	1050				\$240.00
		PAYROLL CHECKING ACCOUNT	1001				\$800.00
		SAVINGS ACCOUNT	1002				\$60,330.94
		CHECKING ACCOUNT	1000				\$877,755.48

Total CASH: **\$939,126.42**

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>
12/15/2009	GENERAL	CERTIFICATE OF DEPOSIT	70255609	\$624,000.00	01/12/2010	0.40	\$429,000.00

Total by Fund: **\$429,000.00**

12/15/2009	RAINY DAY	CERTIFICATE OF DEPOSIT	70255609	\$64,000.00	01/12/2010	0.40	\$77,000.00
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Total by Fund: **\$77,000.00**

12/15/2009	BOND AND INTEREST REDEMPTION	CERTIFICATE OF DEPOSIT	70255609	\$46,000.00	01/12/2010	0.40	\$15,000.00
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Total by Fund: **\$15,000.00**

12/15/2009	LIBRARY CAPITAL PROJECTS	CERTIFICATE OF DEPOSIT	70255609	\$273,000.00	01/12/2010	0.40	\$205,000.00
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WARSAW PUBLIC LIBRARY

ID: 43-5-121

COUNTY: KOSCIUSKO COUNTY

PART 4 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2009

PAGE: 2

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:							\$205,000.00
12/15/2009	LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	70255609	\$237,000.00	01/12/2010	0.40	\$258,000.00
Total by Fund:							\$258,000.00
Total INVESTMENTS:							\$984,000.00
Total Cash and Investments:							\$1,923,126.42

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WARSAW PUBLIC LIBRARY
COUNTY: KOSCIUSKO COUNTY

ID: 43-5-121

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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: 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 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: 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 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: KOSCIUSKO COUNTY
UNIT NAME: WARSAW PUBLIC LIBRARY

ID: 43-5-121
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: WARSAW PUBLIC LIBRARY

ID: 43-5-121

COUNTY: KOSCIUSKO COUNTY

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

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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