

FEDERAL IDENTIFICATION NUMBER:
35-6004159

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

UNIT NAME:

WAKARUSA OLIVE HARRISON PUBLIC LIBR

COUNTY:

ELKHART COUNTY

ID: 20-5-48

(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

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: _____

TITLE: LIBRARY DIRECTOR

PRINTED NAME OF OFFICIAL: JO GELESKE

DATE SIGNED: _____

ADDRESS: 124 N. ELKHART ST.

CITY: WAKARUSA

P.O. BOX 485

EMAIL ADDRESS: JGELESKE@WAKARUSA.LIB.IN.US

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

(574) 862-2465

ZIP: 46573-0485

*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 2010

<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>
Section I						
FUND TYPE: GENERAL						
BOND AND INTEREST	\$10,993.73	\$79,055.63	\$88,155.26	\$1,894.10	\$0.00	\$1,894.10
CASH CHANGE	\$130.00	\$0.00	\$0.00	\$130.00	\$0.00	\$130.00
GENERAL	\$330,661.68	\$448,239.21	\$496,833.51	\$282,067.38	\$0.00	\$282,067.38
Total by Fund Type:	\$341,785.41	\$527,294.84	\$584,988.77	\$284,091.48	\$0.00	\$284,091.48
FUND TYPE: SPECIAL REVENUE						
GIFT	\$9,817.82	\$1,218.00	\$1,448.66	\$9,587.16	\$0.00	\$9,587.16
LEVY EXCESS	\$0.00	\$22,288.19	\$0.00	\$22,288.19	\$0.00	\$22,288.19
RAINY DAY	\$17,882.78	\$5,043.95	\$8,193.00	\$14,733.73	\$0.00	\$14,733.73
Total by Fund Type:	\$27,700.60	\$28,550.14	\$9,641.66	\$46,609.08	\$0.00	\$46,609.08
FUND TYPE: CAPITAL PROJECTS						
LIBRARY IMPROVEMENT RESERVE	\$27,052.41	\$128,387.97	\$126,387.97	\$29,052.41	\$124,773.34	\$153,825.75
Total by Fund Type:	\$27,052.41	\$128,387.97	\$126,387.97	\$29,052.41	\$124,773.34	\$153,825.75
FUND TYPE: AGENCY						
PLAC CARD	\$0.00	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$0.00	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00
Subtotal All Funds:	\$396,538.42	\$684,282.95	\$721,068.40	\$359,752.97	\$124,773.34	\$484,526.31

Section II

Less:

Investment Sales	\$124,509.29	
Investment Purchases		\$126,387.97
Transfers In	\$23,241.00	
Transfers Out		\$23,241.00
Net Receipts and Disbursements	\$536,532.66	\$571,439.43

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

ID: 20-5-48 PAGE: 1
 UNIT NAME: WAKARUSA OLIVE HARRISON PUBLIC LIBR
 COUNTY: ELKHART COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$299,638.73
Total for: TAXES	\$299,638.73
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$801.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$15,875.39
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,541.00
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$95,033.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$18,411.57
Total for: INTERGOVERNMENTAL	\$132,661.96
COPY MACHINE CHARGES	\$3,169.93
Total for: CHARGES FOR SERVICES	\$3,169.93
FINES AND FEES-OTHER	\$12,768.59
Total for: FINES, FORFEITURES, AND FEES	\$12,768.59
TOTAL RECEIPTS FOR GENERAL	\$448,239.21
Fund: <u>BOND AND INTEREST</u>	
GENERAL PROPERTY TAXES	\$74,290.60
Total for: TAXES	\$74,290.60
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$199.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$630.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$3,936.03
Total for: INTERGOVERNMENTAL	\$4,765.03
TOTAL RECEIPTS FOR BOND AND INTEREST	\$79,055.63
Fund: <u>GIFT</u>	
CONTRIBUTIONS AND DONATIONS	\$1,218.00
Total for: MISCELLANEOUS	\$1,218.00
TOTAL RECEIPTS FOR GIFT	\$1,218.00
Fund: <u>RAINY DAY</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$5,043.95
Total for: INTERGOVERNMENTAL	\$5,043.95
TOTAL RECEIPTS FOR RAINY DAY	\$5,043.95
Fund: <u>LEVY EXCESS</u>	
GENERAL PROPERTY TAXES	\$1,047.19
Total for: TAXES	\$1,047.19
TRANSFER FROM LIBRARY OPERATING FUND	\$16,917.00
TRANSFER OF FUNDS-OTHER	\$4,324.00

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

ID: 20-5-48 PAGE: 2
UNIT NAME: WAKARUSA OLIVE HARRISON PUBLIC LIBR
COUNTY: ELKHART COUNTY

<u>Title</u>	<u>Amount</u>
Total for: OTHER FINANCING SOURCES	\$21,241.00
TOTAL RECEIPTS FOR LEVY EXCESS	\$22,288.19
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$1,878.68
Total for: MISCELLANEOUS	\$1,878.68
TRANSFER FROM LIBRARY OPERATING FUND	\$2,000.00
SALE OF INVESTMENTS	\$124,509.29
Total for: OTHER FINANCING SOURCES	\$126,509.29
TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE	\$128,387.97
Fund: <u>PLAC CARD</u>	
PLAC CARD SALES	\$50.00
Total for: OTHER FINANCING SOURCES	\$50.00
TOTAL RECEIPTS FOR PLAC CARD	\$50.00
Total Receipts:	\$684,282.95

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

ID: 20-5-48 PAGE: 1
COUNTY: ELKHART COUNTY
UNIT NAME: WAKARUSA OLIVE HARRISON PUBLIC LIBR

Fund:	GENERAL		
		PERSONAL SERVICES	\$301,826.62
		SUPPLIES	\$12,856.53
		OTHER SERVICES AND CHARGES	\$70,717.79
		CAPITAL OUTLAY	\$92,515.57
		TRANSFER OF FUNDS	\$18,917.00
	TOTAL		\$496,833.51

Fund:	BOND AND INTEREST		
		CAPITAL OUTLAY	\$75,000.00
		OTHER DISBURSEMENTS	\$8,831.26
		TRANSFER OF FUNDS	\$4,324.00
	TOTAL		\$88,155.26

Fund:	GIFT		
		CAPITAL OUTLAY	\$1,448.66
	TOTAL		\$1,448.66

Fund:	RAINY DAY		
		CAPITAL OUTLAY	\$8,193.00
	TOTAL		\$8,193.00

Fund:	LIBRARY IMPROVEMENT RESERVE		
		TRANSFER OF FUNDS	\$0.00
		PURCHASE OF INVESTMENTS	\$126,387.97
	TOTAL		\$126,387.97

Fund:	PLAC CARD		
		OTHER DISBURSEMENTS	\$50.00
	TOTAL		\$50.00

TOTAL DISBURSEMENTS:			\$721,068.40
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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>
		CHECKING ACCOUNT	XXXX8801	\$396,408.42			\$359,622.97
		CASH CHANGE	XXXX	\$130.00			\$130.00

Total CASH: **\$359,752.97**

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>
09/23/2010	LIBRARY IMPROVEMENT RESERVE	6 MONTH CD	XX0046	\$124,509.29	03/23/2011	0.85	\$124,509.29
09/23/2001	LIBRARY IMPROVEMENT RESERVE	CD INTEREST	XXXX0046	\$264.05	03/23/2010	0.09	\$264.05

Total by Fund: **\$124,773.34**

Total INVESTMENTS: **\$124,773.34**

Total Cash and Investments: **\$484,526.31**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WAKARUSA OLIVE HARRISON PUBLIC LIBR ID: 20-5-48
COUNTY: ELKHART COUNTY

PAGE: 1

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:

	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WAKARUSA OLIVE HARRISON PUBLIC LIBR ID: 20-5-48

COUNTY: ELKHART COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2010

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: WAKARUSA OLIVE HARRISON PUBLIC LIBR ID: 20-5-48

COUNTY: ELKHART COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2010

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 2010

COUNTY: ELKHART COUNTY
UNIT NAME: WAKARUSA OLIVE HARRISON PUBLIC LIBR

ID: 20-5-48
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: WAKARUSA OLIVE HARRISON PUBLIC LIBR ID: 20-5-48

COUNTY: ELKHART 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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