

FEDERAL IDENTIFICATION NUMBER:
35-6001880

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

UNIT NAME:
MISHAWAKA PENN PUBLIC LIBRARY

COUNTY:
SAINT JOSEPH COUNTY

ID: 71-5-203
(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
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- PART 4 - CASH AND INVESTMENTS
- PART 5 - LONG-TERM INDEBTEDNESS (NOT USED FOR 2009)
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- 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: DAVID EISEN DATE SIGNED: _____
ADDRESS: MISHAWAKA PUBLIC LIBRARY CITY: MISHAWAKA
209 LINCOLN WAY EAST EMAIL ADDRESS: D.EISEN@MPHPL.ORG
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 259-5277 ZIP: 46544-2084

*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						
101 GENERAL	\$710,970.40	\$5,777,001.84	\$5,534,885.84	\$953,086.40	\$0.00	\$953,086.40
Total by Fund Type:	\$710,970.40	\$5,777,001.84	\$5,534,885.84	\$953,086.40	\$0.00	\$953,086.40
FUND TYPE: SPECIAL REVENUE						
ENDOWMENT #1	\$142,709.49	\$54,956.67	\$0.00	\$197,666.16	\$0.00	\$197,666.16
ENDOWMENT #2	\$54,956.67	\$0.00	\$54,956.67	\$0.00	\$0.00	\$0.00
EXCESS WELFARE DISTRIBUTION	\$153,753.09	\$210.82	\$0.00	\$153,963.91	\$0.00	\$153,963.91
401 GIFT	\$22,541.77	\$0.00	\$15,900.25	\$6,641.52	\$0.00	\$6,641.52
2021 PUBLIC LIBRARY ACCESS FUND	\$90.58	\$350.00	\$390.00	\$50.58	\$0.00	\$50.58
61 RAINY DAY	\$255,215.39	\$74,477.14	\$0.00	\$329,692.53	\$0.00	\$329,692.53
Total by Fund Type:	\$629,266.99	\$129,994.63	\$71,246.92	\$688,014.70	\$0.00	\$688,014.70
FUND TYPE: DEBT SERVICE						
182 DEBT SERVICE - OTHER	\$231,714.27	\$911,766.27	\$824,418.68	\$319,061.86	\$0.00	\$319,061.86
180 DEBT SERVICE OTHER #2	\$-178,206.23	\$1,365,846.06	\$883,641.47	\$303,998.36	\$0.00	\$303,998.36
Total by Fund Type:	\$53,508.04	\$2,277,612.33	\$1,708,060.15	\$623,060.22	\$0.00	\$623,060.22
FUND TYPE: CAPITAL PROJECTS						
1220 CAPITAL IMPROVEMENTS	\$91,048.28	\$0.00	\$0.00	\$91,048.28	\$0.00	\$91,048.28
2011 LIBRARY IMPROVEMENT RESERVE	\$282,322.80	\$40,000.00	\$41,739.38	\$280,583.42	\$0.00	\$280,583.42
Total by Fund Type:	\$373,371.08	\$40,000.00	\$41,739.38	\$371,631.70	\$0.00	\$371,631.70
FUND TYPE: PRIVATE PURPOSE						
BETTIE ALICE SCHERZINGER FUND	\$1,893.27	\$0.00	\$456.58	\$1,436.69	\$0.00	\$1,436.69
CONSTRUCTION GIFT	\$35,167.52	\$0.00	\$35,167.52	\$0.00	\$0.00	\$0.00
DAVID LEMONTE FUND	\$31,912.47	\$0.00	\$0.00	\$31,912.47	\$0.00	\$31,912.47
HARRIS GIFT FUND	\$6,022.11	\$35,167.52	\$0.00	\$41,189.63	\$0.00	\$41,189.63
RAY BOOMHOWER GIFT FUND	\$0.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00
YARDLEY FUND	\$6,303.40	\$0.00	\$0.00	\$6,303.40	\$0.00	\$6,303.40
Total by Fund Type:	\$81,298.77	\$37,667.52	\$35,624.10	\$83,342.19	\$0.00	\$83,342.19

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MISHAWAKA PENN PUBLIC LIBRARY

ID: 71-5-203

CASH UNITS ONLY

COUNTY: SAINT JOSEPH COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES

FOR THE FISCAL YEAR ENDING 2010

PAGE: 2

<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: AGENCY						
PAYROLL WITHHOLDING-OTHER #10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Subtotal All Funds:	\$1,848,415.28	\$8,262,276.32	\$7,391,556.39	\$2,719,135.21	\$0.00	\$2,719,135.21
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Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$130,124.19	
Transfers Out		\$130,124.19
Net Receipts and Disbursements	\$8,132,152.13	\$7,261,432.20

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

ID: 71-5-203 PAGE: 1

UNIT NAME: MISHAWAKA PENN PUBLIC LIBRARY
 COUNTY: SAINT JOSEPH COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>101 GENERAL</u>	
GENERAL PROPERTY TAXES	\$3,711,867.64
Total for: TAXES	\$3,711,867.64
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$2,045.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$250,131.03
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$9,794.00
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$522,298.39
Total for: INTERGOVERNMENTAL	\$784,268.42
COPY MACHINE CHARGES	\$22,240.58
CONTRACTUAL SERVICES	\$202.19
Total for: CHARGES FOR SERVICES	\$22,442.77
FINES AND FEES-OTHER	\$179,073.50
Total for: FINES, FORFEITURES, AND FEES	\$179,073.50
INTEREST EARNED	\$23,720.11
CONTRIBUTIONS AND DONATIONS	\$250.00
CONTRIBUTIONS AND DONATIONS	\$0.00
MISCELLANEOUS REVENUE-OTHER	\$1,047,532.65
Total for: MISCELLANEOUS	\$1,071,502.76
SALE OF INVESTMENTS	\$0.00
REFUNDS-OTHER	\$7,846.75
Total for: OTHER FINANCING SOURCES	\$7,846.75
TOTAL RECEIPTS FOR 101 GENERAL	\$5,777,001.84
Fund: <u>ENDOWMENT #1</u>	
TRANSFER OF FUNDS-OTHER	\$54,956.67
Total for: OTHER FINANCING SOURCES	\$54,956.67
TOTAL RECEIPTS FOR ENDOWMENT #1	\$54,956.67
Fund: <u>61 RAINY DAY</u>	
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$74,477.14
Total for: INTERGOVERNMENTAL	\$74,477.14
TOTAL RECEIPTS FOR 61 RAINY DAY	\$74,477.14
Fund: <u>EXCESS WELFARE DISTRIBUTION</u>	
INTEREST EARNED	\$210.82
Total for: MISCELLANEOUS	\$210.82
TOTAL RECEIPTS FOR EXCESS WELFARE DISTRIBUTION	\$210.82
Fund: <u>2021 PUBLIC LIBRARY ACCESS FUND</u>	
PLAC CARD SALES	\$350.00

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

ID: 71-5-203 PAGE: 2

UNIT NAME: MISHAWAKA PENN PUBLIC LIBRARY
 COUNTY: SAINT JOSEPH COUNTY

<u>Title</u>	<u>Amount</u>
Total for: OTHER FINANCING SOURCES	\$350.00
TOTAL RECEIPTS FOR 2021 PUBLIC LIBRARY ACCESS FUND	\$350.00
Fund: <u>180 DEBT SERVICE OTHER #2</u>	
GENERAL PROPERTY TAXES	\$1,013,367.34
Total for: TAXES	\$1,013,367.34
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$574.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$0.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$70,162.52
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,748.00
Total for: INTERGOVERNMENTAL	\$73,484.52
MISCELLANEOUS REVENUE-OTHER	\$278,994.20
Total for: MISCELLANEOUS	\$278,994.20
TOTAL RECEIPTS FOR 180 DEBT SERVICE OTHER #2	\$1,365,846.06
Fund: <u>182 DEBT SERVICE - OTHER</u>	
GENERAL PROPERTY TAXES	\$595,158.29
Total for: TAXES	\$595,158.29
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$311.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$0.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$38,028.99
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,490.00
Total for: INTERGOVERNMENTAL	\$39,829.99
MISCELLANEOUS REVENUE-OTHER	\$0.00
MISCELLANEOUS REVENUE-OTHER	\$276,777.99
Total for: MISCELLANEOUS	\$276,777.99
TOTAL RECEIPTS FOR 182 DEBT SERVICE - OTHER	\$911,766.27
Fund: <u>2011 LIBRARY IMPROVEMENT RESERVE</u>	
TRANSFER FROM LIBRARY OPERATING FUND	\$40,000.00
Total for: OTHER FINANCING SOURCES	\$40,000.00
TOTAL RECEIPTS FOR 2011 LIBRARY IMPROVEMENT RESERVE	\$40,000.00
Fund: <u>CONSTRUCTION GIFT</u>	
STATEWIDE LIBRARY CARD PROGRAM	\$0.00
Total for: INTERGOVERNMENTAL	\$0.00
TOTAL RECEIPTS FOR CONSTRUCTION GIFT	\$0.00
Fund: <u>HARRIS GIFT FUND</u>	
TRANSFER OF FUNDS-OTHER	\$35,167.52

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

ID: 71-5-203 PAGE: 3

UNIT NAME: MISHAWAKA PENN PUBLIC LIBRARY

COUNTY: SAINT JOSEPH COUNTY

<u>Title</u>	<u>Amount</u>
Total for: OTHER FINANCING SOURCES	\$35,167.52
TOTAL RECEIPTS FOR HARRIS GIFT FUND	\$35,167.52
Fund: <u>RAY BOOMHOWER GIFT FUND</u>	
CONTRIBUTIONS AND DONATIONS	\$2,500.00
Total for: MISCELLANEOUS	\$2,500.00
TOTAL RECEIPTS FOR RAY BOOMHOWER GIFT FUND	\$2,500.00
Fund: <u>DAVID LEMONTE FUND</u>	
ADJUSTMENT	\$0.00
Total for: MISCELLANEOUS	\$0.00
TOTAL RECEIPTS FOR DAVID LEMONTE FUND	\$0.00
Total Receipts:	\$8,262,276.32

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

ID: 71-5-203 PAGE: 1
 COUNTY: SAINT JOSEPH COUNTY
 UNIT NAME: MISHAWAKA PENN PUBLIC LIBRARY

Fund:	101 GENERAL		
	PERSONAL SERVICES		\$2,291,944.77
	SUPPLIES		\$130,522.91
	OTHER SERVICES AND CHARGES		\$966,629.68
	CAPITAL OUTLAY		\$555,922.29
	OTHER DISBURSEMENTS		\$1,549,866.19
	TRANSFER OF FUNDS		\$40,000.00
	TOTAL		\$5,534,885.84
Fund:	ENDOWMENT #2		
	TRANSFER OF FUNDS		\$54,956.67
	TOTAL		\$54,956.67
Fund:	401 GIFT		
	SUPPLIES		\$1,526.95
	OTHER SERVICES AND CHARGES		\$11,382.93
	CAPITAL OUTLAY		\$2,990.37
	TOTAL		\$15,900.25
Fund:	2021 PUBLIC LIBRARY ACCESS FUND		
	OTHER DISBURSEMENTS		\$390.00
	TOTAL		\$390.00
Fund:	180 DEBT SERVICE OTHER #2		
	OTHER SERVICES AND CHARGES		\$883,641.47
	TOTAL		\$883,641.47
Fund:	182 DEBT SERVICE - OTHER		
	OTHER SERVICES AND CHARGES		\$824,418.68
	TOTAL		\$824,418.68
Fund:	2011 LIBRARY IMPROVEMENT RESERVE		
	CAPITAL OUTLAY		\$41,739.38
	TOTAL		\$41,739.38
Fund:	CONSTRUCTION GIFT		
	TRANSFER OF FUNDS		\$35,167.52
	TOTAL		\$35,167.52
Fund:	BETTIE ALICE SCHERZINGER FUND		
	CAPITAL OUTLAY		\$456.58
	TOTAL		\$456.58
TOTAL DISBURSEMENTS:			\$7,391,556.39

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	0101				\$954,175.18
		BOND AND INTEREST 2002	0182				\$319,061.86
		BOND AND INTEREST 2008	0180				\$303,998.36
		ENDOWMENT FUND	0000				\$197,666.16
		LIBRARY CAPITAL PROJECTS	1222				\$91,048.28
		LIBRARY IMPROVEMENT RESER	2011				\$280,583.42
		GIFT FUND	0401				\$24,601.81
		PLAC	2021				\$50.58
		EXCESS WELFARE DIST.	000				\$153,963.91
		RAINY DAY	0061				\$329,692.53
		HARRIS GIFT	000				\$41,189.63
		DAVID LEMONTE FUND	000				\$31,912.47
		SCHERZINGER FUND	000				\$1,436.69
		YARDLEY FUND	000				\$6,303.40
		RAY BOOMHOWER GIFT	000				\$2,500.00

Total CASH: **\$2,738,184.28**

Total Cash and Investments: **\$2,738,184.28**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MISHAWAKA PENN PUBLIC LIBRARY
COUNTY: SAINT JOSEPH COUNTY

ID: 71-5-203

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: MISHAWAKA PENN PUBLIC LIBRARY

ID: 71-5-203

COUNTY: SAINT JOSEPH 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: MISHAWAKA PENN PUBLIC LIBRARY

ID: 71-5-203

COUNTY: SAINT JOSEPH 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: SAINT JOSEPH COUNTY
UNIT NAME: MISHAWAKA PENN PUBLIC LIBRARY

ID: 71-5-203
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: MISHAWAKA PENN PUBLIC LIBRARY

ID: 71-5-203

COUNTY: SAINT JOSEPH COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2010

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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