

FEDERAL IDENTIFICATION NUMBER:
35-6002987

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

UNIT NAME:
SOUTH WHITLEY PUBLIC LIBRARY

COUNTY:
WHITLEY COUNTY

ID: 92-5-251
(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: DIRECTOR
PRINTED NAME OF OFFICIAL: RENEE WOZNIAK ANDERSON DATE SIGNED: _____
ADDRESS: 201 E FRONT STREET CITY: SOUTH WHITLEY
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 723-5321 EMAIL ADDRESS: RWOZNIAK@SWHITLEY.LIB.IN.US
ZIP: 46787-0000

*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: SOUTH WHITLEY PUBLIC LIBRARY

ID: 92-5-251

CASH UNITS ONLY

COUNTY: WHITLEY COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

<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						
100 GENERAL	\$175,551.98	\$783,248.09	\$671,174.20	\$287,625.87	\$226,307.00	\$513,932.87
Total by Fund Type:	\$175,551.98	\$783,248.09	\$671,174.20	\$287,625.87	\$226,307.00	\$513,932.87
FUND TYPE: SPECIAL REVENUE						
350 BOOK BUDDIES FUND	\$1,181.67	\$0.00	\$400.00	\$781.67	\$0.00	\$781.67
800 ELI LILLY FUND	\$12,937.63	\$0.00	\$1,360.00	\$11,577.63	\$0.00	\$11,577.63
300 GIFT FUND	\$25,240.87	\$3,850.88	\$0.00	\$29,091.75	\$0.00	\$29,091.75
500 GRANT FUND	\$1,257.30	\$1,000.00	\$850.00	\$1,407.30	\$0.00	\$1,407.30
450 LEVY EXCESS	\$0.00	\$1,116.06	\$0.00	\$1,116.06	\$0.00	\$1,116.06
750 RAINY DAY	\$177,468.91	\$91,894.13	\$5,968.00	\$263,395.04	\$0.00	\$263,395.04
650 STATE TECHNOLOGY GRANT FUND	\$6,720.00	\$3,397.00	\$4,897.50	\$5,219.50	\$0.00	\$5,219.50
Total by Fund Type:	\$224,806.38	\$101,258.07	\$13,475.50	\$312,588.95	\$0.00	\$312,588.95
FUND TYPE: CAPITAL PROJECTS						
550 LIBRARY CAPITAL PROJECTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400 LIBRARY IMPROVEMENT RESERVE	\$46,818.85	\$30,000.00	\$35,000.00	\$41,818.85	\$0.00	\$41,818.85
Total by Fund Type:	\$46,818.85	\$30,000.00	\$35,000.00	\$41,818.85	\$0.00	\$41,818.85
FUND TYPE: AGENCY						
200 PAYROLL	\$3,412.58	\$44,555.07	\$43,861.60	\$4,106.05	\$0.00	\$4,106.05
600 PLAC CARD	\$270.00	\$460.00	\$630.00	\$100.00	\$0.00	\$100.00
Total by Fund Type:	\$3,682.58	\$45,015.07	\$44,491.60	\$4,206.05	\$0.00	\$4,206.05

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SOUTH WHITLEY PUBLIC LIBRARY

ID: 92-5-251

CASH UNITS ONLY

COUNTY: WHITLEY COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES
FOR THE FISCAL YEAR ENDING 2010

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2010</u>	2010 <u>Receipts</u>	2010 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2010</u>	Investments <u>at 12/31/2010</u>	Total Cash and Investments <u>at 12/31/2010</u>
Section I						
Subtotal All Funds:	\$450,859.79	\$959,521.23	\$764,141.30	\$646,239.72	\$226,307.00	\$872,546.72
Section II						
Less:						
Investment Sales		\$175,000.00				
Investment Purchases			\$151,307.00			
Transfers In		\$63,000.00				
Transfers Out			\$63,000.00			
Net Receipts and Disbursements		\$721,521.23	\$549,834.30			

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

ID: 92-5-251 PAGE: 1

UNIT NAME: SOUTH WHITLEY PUBLIC LIBRARY
 COUNTY: WHITLEY COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>100 GENERAL</u>	
GENERAL PROPERTY TAXES	\$327,216.28
Total for: TAXES	\$327,216.28
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$904.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$31,396.32
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,070.00
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$196,070.04
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$38,269.12
Total for: INTERGOVERNMENTAL	\$267,709.48
COPY MACHINE CHARGES	\$1,740.60
CONTRACTUAL SERVICES	\$0.00
Total for: CHARGES FOR SERVICES	\$1,740.60
FINES AND FEES-OTHER	\$5,256.13
Total for: FINES, FORFEITURES, AND FEES	\$5,256.13
INTEREST EARNED	\$6,325.60
MISCELLANEOUS REVENUE-OTHER	\$0.00
Total for: MISCELLANEOUS	\$6,325.60
SALE OF INVESTMENTS	\$175,000.00
Total for: OTHER FINANCING SOURCES	\$175,000.00
TOTAL RECEIPTS FOR 100 GENERAL	\$783,248.09
Fund: <u>750 RAINY DAY</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$58,894.13
Total for: INTERGOVERNMENTAL	\$58,894.13
TRANSFER FROM LIBRARY OPERATING FUND	\$33,000.00
SALE OF INVESTMENTS	\$0.00
Total for: OTHER FINANCING SOURCES	\$33,000.00
TOTAL RECEIPTS FOR 750 RAINY DAY	\$91,894.13
Fund: <u>450 LEVY EXCESS</u>	
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$1,116.06
Total for: INTERGOVERNMENTAL	\$1,116.06
TOTAL RECEIPTS FOR 450 LEVY EXCESS	\$1,116.06
Fund: <u>350 BOOK BUDDIES FUND</u>	
MISCELLANEOUS REVENUE-OTHER	\$0.00
Total for: MISCELLANEOUS	\$0.00
TOTAL RECEIPTS FOR 350 BOOK BUDDIES FUND	\$0.00

<u>Title</u>	<u>Amount</u>
Fund: <u>300 GIFT FUND</u>	
CONTRIBUTIONS AND DONATIONS	\$3,850.88
Total for: MISCELLANEOUS	\$3,850.88
TOTAL RECEIPTS FOR 300 GIFT FUND	\$3,850.88
Fund: <u>500 GRANT FUND</u>	
MISCELLANEOUS REVENUE-OTHER	\$1,000.00
Total for: MISCELLANEOUS	\$1,000.00
TOTAL RECEIPTS FOR 500 GRANT FUND	\$1,000.00
Fund: <u>800 ELI LILLY FUND</u>	
ADJUSTMENT	\$0.00
Total for: MISCELLANEOUS	\$0.00
TOTAL RECEIPTS FOR 800 ELI LILLY FUND	\$0.00
Fund: <u>650 STATE TECHNOLOGY GRANT FUND</u>	
STATE GRANTS-OTHER	\$3,397.00
Total for: INTERGOVERNMENTAL	\$3,397.00
TOTAL RECEIPTS FOR 650 STATE TECHNOLOGY GRANT FUND	\$3,397.00
Fund: <u>400 LIBRARY IMPROVEMENT RESERVE</u>	
TRANSFER FROM LIBRARY OPERATING FUND	\$30,000.00
Total for: OTHER FINANCING SOURCES	\$30,000.00
TOTAL RECEIPTS FOR 400 LIBRARY IMPROVEMENT RESERVE	\$30,000.00
Fund: <u>200 PAYROLL</u>	
ADJUSTMENT	\$44,555.07
Total for: MISCELLANEOUS	\$44,555.07
TOTAL RECEIPTS FOR 200 PAYROLL	\$44,555.07
Fund: <u>600 PLAC CARD</u>	
PLAC CARD SALES	\$460.00
Total for: OTHER FINANCING SOURCES	\$460.00
TOTAL RECEIPTS FOR 600 PLAC CARD	\$460.00
Total Receipts:	\$959,521.23

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

ID: 92-5-251 PAGE: 1
COUNTY: WHITLEY COUNTY
UNIT NAME: SOUTH WHITLEY PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$232,824.38
	SUPPLIES		\$15,224.97
	OTHER SERVICES AND CHARGES		\$93,792.64
	CAPITAL OUTLAY		\$115,025.21
	TRANSFER OF FUNDS		\$63,000.00
	PURCHASE OF INVESTMENTS		\$151,307.00
	TOTAL		\$671,174.20

Fund:	750 RAINY DAY		
	CAPITAL OUTLAY		\$5,968.00
	TOTAL		\$5,968.00

Fund:	350 BOOK BUDDIES FUND		
	OTHER SERVICES AND CHARGES		\$400.00
	TOTAL		\$400.00

Fund:	500 GRANT FUND		
	OTHER SERVICES AND CHARGES		\$850.00
	TOTAL		\$850.00

Fund:	800 ELI LILLY FUND		
	CAPITAL OUTLAY		\$1,360.00
	TOTAL		\$1,360.00

Fund:	650 STATE TECHNOLOGY GRANT FUND		
	OTHER SERVICES AND CHARGES		\$4,897.50
	TOTAL		\$4,897.50

Fund:	400 LIBRARY IMPROVEMENT RESERVE		
	CAPITAL OUTLAY		\$35,000.00
	TOTAL		\$35,000.00

Fund:	200 PAYROLL		
	OTHER DISBURSEMENTS		\$43,861.60
	TOTAL		\$43,861.60

Fund:	600 PLAC CARD		
	OTHER DISBURSEMENTS		\$630.00
	TOTAL		\$630.00

TOTAL DISBURSEMENTS:			\$764,141.30
-----------------------------	--	--	---------------------

PART 4 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2010

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	XXXXX9222	\$43,678.50			\$36,346.76
		SAINGS ACCOUNT	XXXXXX2109	\$407,131.29			\$609,842.96
		PETTY CASH	XXXXXXX	\$50.00			\$50.00

Total CASH: **\$646,239.72**

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>
05/06/2009	100 GENERAL	CERTIFICATE OF DEPOSIT	401219567	\$25,000.00	02/07/2010	2.00	\$0.00
09/17/2009	100 GENERAL	CERTIFICATE OF DEPOSIT	401221928	\$25,000.00	06/17/2010	1.75	\$0.00
10/14/2009	100 GENERAL	CERTIFICATE OF DEPOSIT	401222512	\$50,000.00	07/14/2010	1.74	\$0.00
10/14/2009	100 GENERAL	CERTIFICATE OF DEPOSIT	401222520	\$50,000.00	07/14/2010	1.74	\$0.00
10/14/2009	100 GENERAL	CERTIFICATE OF DEPOSIT	401222496	\$50,000.00	09/14/2011	2.48	\$50,000.00
10/14/2009	100 GENERAL	CERTIFICATE OF DEPOSIT	401222504	\$50,000.00	09/14/2011	2.48	\$50,000.00
06/17/2010	100 GENERAL	CERTIFICATE OF DEPOSIT	2831461584	\$0.00	06/17/2012	2.51	\$25,000.00
07/15/2010	100 GENERAL	CERTIFICATE OF DEPOSIT	460000167	\$0.00	06/15/2012	2.00	\$26,307.00
07/15/2010	100 GENERAL	CERTIFICATE OF DEPOSIT	460000168	\$0.00	06/15/2012	2.00	\$25,000.00
07/15/2010	100 GENERAL	CERTIFICATE OF DEPOSIT	460000169	\$0.00	06/15/2012	2.00	\$25,000.00
07/15/2010	100 GENERAL	CERTIFICATE OF DEPOSIT	460000170	\$0.00	06/15/2012	2.00	\$25,000.00

Total by Fund: **\$226,307.00**

Total INVESTMENTS: **\$226,307.00**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SOUTH WHITLEY PUBLIC LIBRARY

ID: 92-5-251

COUNTY: WHITLEY COUNTY

PAGE: 2

PART 4 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2010

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 Cash and Investments:							\$872,546.72

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SOUTH WHITLEY PUBLIC LIBRARY
COUNTY: WHITLEY COUNTY

ID: 92-5-251

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: SOUTH WHITLEY PUBLIC LIBRARY

ID: 92-5-251

COUNTY: WHITLEY 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>
------------------------	----------------------	---------------	---------------------	-------------------	-----------------	----------------------

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SOUTH WHITLEY PUBLIC LIBRARY

ID: 92-5-251

COUNTY: WHITLEY 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>
-------------------------	---------------------	---------------------	---------------------	-------------------	-----------------	----------------------

(LAR-1) ANNUAL FINANCIAL REPORT
PART 9 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2010

COUNTY: WHITLEY COUNTY
UNIT NAME: SOUTH WHITLEY PUBLIC LIBRARY

ID: 92-5-251
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: SOUTH WHITLEY PUBLIC LIBRARY

ID: 92-5-251

COUNTY: WHITLEY 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>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------