

FEDERAL IDENTIFICATION NUMBER:
35-6000313

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

UNIT NAME:
WABASH PUBLIC LIBRARY

COUNTY:
WABASH COUNTY

ID: 85-5-232
(State Board of Accounts USE ONLY)

ANNUAL LIBRARY FINANCIAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

LAR-1 (REVISED 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

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- 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
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- PART 5 - LONG-TERM INDEBTEDNESS
- PART 6 - INTERGOVERNMENTAL EXPENDITURES
- PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS AND DISBURSEMENTS
- PART 8 - STATEMENT OF STATE GRANT RECEIPTS AND DISBURSEMENTS
- PART 9 - REPORT ON GENERAL FIXED ASSETS
- 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: AMY WENDT

ADDRESS: 188 WEST HILL STREET

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 563-2972

TITLE: BUSINESS MANAGER

DATE SIGNED: _____

CITY: WABASH

ZIP: 46992-0000

*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).

CASH UNITS ONLY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES
FOR THE FISCAL YEAR ENDING 2008

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
FUND TYPE: GENERAL						
100 OPERATING	\$495,922.82	\$1,824,884.51	\$1,821,185.42	\$499,621.91	\$0.00	\$499,621.91
145 PETTY CASH	\$155.00	\$0.00	\$0.00	\$155.00	\$0.00	\$155.00
Total by Fund Type:	\$496,077.82	\$1,824,884.51	\$1,821,185.42	\$499,776.91	\$0.00	\$499,776.91
FUND TYPE: SPECIAL REVENUE						
135 FRIENDS FUND	\$1,957.83	\$144.00	\$471.59	\$1,630.24	\$0.00	\$1,630.24
110 GIFT	\$693.66	\$2,491.30	\$2,324.82	\$860.14	\$0.00	\$860.14
110 GIFT #2	\$0.00	\$1,250.00	\$1,105.23	\$144.77	\$0.00	\$144.77
110 GIFT #3	\$41,006.05	\$71,670.54	\$22,945.40	\$89,731.19	\$500,000.00	\$589,731.19
110 GIFT #4	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00
110 GIFT #5	\$300.00	\$0.00	\$216.15	\$83.85	\$0.00	\$83.85
125 LEVY EXCESS	\$8,262.00	\$0.00	\$0.00	\$8,262.00	\$0.00	\$8,262.00
105 PLAC FUND	\$90.00	\$901.00	\$901.00	\$90.00	\$0.00	\$90.00
104 STATE GRANT	\$2,475.00	\$1,800.00	\$2,325.00	\$1,950.00	\$0.00	\$1,950.00
Total by Fund Type:	\$59,784.54	\$78,256.84	\$30,289.19	\$107,752.19	\$500,000.00	\$607,752.19
FUND TYPE: DEBT SERVICE						
120 BOND AND INTEREST REDEMPTION	\$-3,363.72	\$240,025.36	\$190,865.00	\$45,796.64	\$0.00	\$45,796.64
Total by Fund Type:	\$-3,363.72	\$240,025.36	\$190,865.00	\$45,796.64	\$0.00	\$45,796.64
FUND TYPE: CAPITAL PROJECTS						
140 CONSTRUCTION	\$43,348.42	\$913.47	\$0.00	\$44,261.89	\$0.00	\$44,261.89
130 LIBRARY IMPROVEMENT RESERVE	\$382,057.60	\$128,477.05	\$0.00	\$510,534.65	\$300,000.00	\$810,534.65
Total by Fund Type:	\$425,406.02	\$129,390.52	\$0.00	\$554,796.54	\$300,000.00	\$854,796.54
FUND TYPE: AGENCY						
200 PAYROLL	\$250.74	\$82,564.79	\$82,454.30	\$361.23	\$0.00	\$361.23
Total by Fund Type:	\$250.74	\$82,564.79	\$82,454.30	\$361.23	\$0.00	\$361.23

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WABASH PUBLIC LIBRARY

ID: 85-5-232

CASH UNITS ONLY

COUNTY: WABASH COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES
FOR THE FISCAL YEAR ENDING 2008

PAGE: 2

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
Subtotal All Funds:	\$978,155.40	\$2,355,122.02	\$2,124,793.91	\$1,208,483.51	\$800,000.00	\$2,008,483.51
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$1,251,877.64				
Transfers Out			\$1,169,312.85			
Net Receipts and Disbursements		\$1,103,244.38	\$955,481.06			

**TRANSFERS IN DO NOT MATCH
TRANSFERS OUT! PLEASE CORRECT.**

	<u>Title</u>	<u>Amount</u>
Fund: 100 OPERATING		
311	GENERAL PROPERTY TAXES	\$434,184.56
3121	OTHER TAXES	\$3,330.00
3122	OTHER TAXES	\$31,979.55
3131	OTHER TAXES	\$183,446.00
3132	OTHER TAXES	\$28,087.00
3123	OTHER TAXES	\$1,903.52
313	OTHER TAXES	\$12,759.96
340	OTHER TAXES	\$1,797.90
3111	OTHER TAXES	\$21,902.00
	Total for: TAXES	\$719,390.49
3416	COPY MACHINE CHARGES	\$6,341.35
3415	CHARGES FOR SERVICES-OTHER	\$5.28
3414	CHARGES FOR SERVICES-OTHER	\$1,336.61
	Total for: CHARGES FOR SERVICES	\$7,683.24
3412	FINES AND FEES-OTHER	\$11,276.00
3411	FINES AND FEES-OTHER	\$8,954.76
	Total for: FINES, FORFEITURES, AND FEES	\$20,230.76
361	INTEREST EARNED	\$11,010.71
3641	CONTRIBUTIONS AND DONATIONS	\$762.14
3642	CONTRIBUTIONS AND DONATIONS	\$34.87
3644	CONTRIBUTIONS AND DONATIONS	\$199.58
396	MISCELLANEOUS REVENUE-OTHER	\$8,578.83
	Total for: MISCELLANEOUS	\$20,586.13
392	TRANSFER OF FUNDS-OTHER	\$1,056,993.89
	Total for: OTHER FINANCING SOURCES	\$1,056,993.89
	TOTAL RECEIPTS FOR 100 OPERATING	\$1,824,884.51
Fund: 104 STATE GRANT		
345	STATE GRANTS-OTHER	\$1,800.00
	Total for: INTERGOVERNMENTAL	\$1,800.00
	TOTAL RECEIPTS FOR 104 STATE GRANT	\$1,800.00
Fund: 110 GIFT		
3641	CONTRIBUTIONS AND DONATIONS	\$410.22
3642	CONTRIBUTIONS AND DONATIONS	\$10.00
3643	CONTRIBUTIONS AND DONATIONS	\$99.94
3644	CONTRIBUTIONS AND DONATIONS	\$1,971.14
	Total for: MISCELLANEOUS	\$2,491.30
	TOTAL RECEIPTS FOR 110 GIFT	\$2,491.30

(LAR-1) ANNUAL FINANCIAL REPORT
 PART 2 - RECEIPTS
 FOR THE FISCAL YEAR ENDING 2008

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UNIT NAME: WABASH PUBLIC LIBRARY

COUNTY: WABASH COUNTY

	<u>Title</u>	<u>Amount</u>
<hr/>		
	Fund: <u>110 GIFT #2</u>	
1105	CONTRIBUTIONS AND DONATIONS	\$1,250.00
	Total for: MISCELLANEOUS	\$1,250.00
<hr/>		
	TOTAL RECEIPTS FOR 110 GIFT #2	\$1,250.00
<hr/>		
	Fund: <u>110 GIFT #3</u>	
361	INTEREST EARNED	\$60,197.84
	Total for: MISCELLANEOUS	\$60,197.84
391	TRANSFER OF FUNDS-OTHER	\$11,472.70
	Total for: OTHER FINANCING SOURCES	\$11,472.70
<hr/>		
	TOTAL RECEIPTS FOR 110 GIFT #3	\$71,670.54
<hr/>		
	Fund: <u>135 FRIENDS FUND</u>	
3641	CONTRIBUTIONS AND DONATIONS	\$25.00
3649	CONTRIBUTIONS AND DONATIONS	\$119.00
	Total for: MISCELLANEOUS	\$144.00
<hr/>		
	TOTAL RECEIPTS FOR 135 FRIENDS FUND	\$144.00
<hr/>		
	Fund: <u>105 PLAC FUND</u>	
370	PLAC CARD SALES	\$901.00
	Total for: OTHER FINANCING SOURCES	\$901.00
<hr/>		
	TOTAL RECEIPTS FOR 105 PLAC FUND	\$901.00
<hr/>		
	Fund: <u>120 BOND AND INTEREST REDEMPTION</u>	
311	GENERAL PROPERTY TAXES	\$224,516.37
	Total for: TAXES	\$224,516.37
3121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,106.00
3122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$10,989.25
3123	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$640.48
313	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$1,927.00
	Total for: INTERGOVERNMENTAL	\$14,662.73
399	TRANSFER OF FUNDS-OTHER	\$846.26
	Total for: OTHER FINANCING SOURCES	\$846.26
<hr/>		
	TOTAL RECEIPTS FOR 120 BOND AND INTEREST REDEMPTION	\$240,025.36
<hr/>		
	Fund: <u>140 CONSTRUCTION</u>	
3613	INTEREST EARNED	\$913.47
	Total for: MISCELLANEOUS	\$913.47
<hr/>		
	TOTAL RECEIPTS FOR 140 CONSTRUCTION	\$913.47

UNIT NAME: WABASH PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: WABASH COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
	Fund: <u>130 LIBRARY IMPROVEMENT RESERVE</u>	
361	INTEREST EARNED	\$28,477.05
	Total for: MISCELLANEOUS	\$28,477.05
391	TRANSFER FROM LIBRARY OPERATING FUND	\$100,000.00
	Total for: OTHER FINANCING SOURCES	\$100,000.00
	TOTAL RECEIPTS FOR 130 LIBRARY IMPROVEMENT RESERVE	\$128,477.05
	Fund: <u>200 PAYROLL</u>	
400	TRANSFER FROM LIBRARY OPERATING FUND	\$82,564.79
	Total for: OTHER FINANCING SOURCES	\$82,564.79
	TOTAL RECEIPTS FOR 200 PAYROLL	\$82,564.79
	Total Receipts:	\$2,355,122.02

(LAR-1) ANNUAL FINANCIAL REPORT
PART 3 - DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

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COUNTY: WABASH COUNTY
UNIT NAME: WABASH PUBLIC LIBRARY

Fund:	100 OPERATING		
	PERSONAL SERVICES		\$408,790.51
	SUPPLIES		\$18,711.39
	OTHER SERVICES AND CHARGES		\$120,062.34
	CAPITAL OUTLAY		\$115,781.03
	TRANSFER OF FUNDS		\$1,157,840.15
	TOTAL		\$1,821,185.42

Fund:	104 STATE GRANT		
	OTHER SERVICES AND CHARGES		\$2,325.00
	TOTAL		\$2,325.00

Fund:	110 GIFT		
	OTHER SERVICES AND CHARGES		\$155.90
	CAPITAL OUTLAY		\$2,168.92
	TOTAL		\$2,324.82

Fund:	110 GIFT #2		
	SUPPLIES		\$155.22
	OTHER SERVICES AND CHARGES		\$950.01
	TOTAL		\$1,105.23

Fund:	110 GIFT #3		
	OTHER SERVICES AND CHARGES		\$11,472.70
	TRANSFER OF FUNDS		\$11,472.70
	TOTAL		\$22,945.40

Fund:	110 GIFT #5		
	CAPITAL OUTLAY		\$216.15
	TOTAL		\$216.15

Fund:	135 FRIENDS FUND		
	SUPPLIES		\$11.77
	OTHER SERVICES AND CHARGES		\$459.82
	TOTAL		\$471.59

Fund:	105 PLAC FUND		
	OTHER DISBURSEMENTS		\$901.00
	TOTAL		\$901.00

Fund:	120 BOND AND INTEREST REDEMPTION		
	CAPITAL OUTLAY		\$190,865.00
	TOTAL		\$190,865.00

Fund:	200 PAYROLL		
	PERSONAL SERVICES		\$82,454.30
	TOTAL		\$82,454.30

(LAR-1) ANNUAL FINANCIAL REPORT
PART 3 - DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

ID: 85-5-232 PAGE: 2

COUNTY: WABASH COUNTY

UNIT NAME: WABASH PUBLIC LIBRARY

TOTAL DISBURSEMENTS:

\$2,124,793.91

PART 4 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2008

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>
		WELLS FARGO BANK	7200500240	\$0.00			\$5,591.88
		FIRST MERCHANTS BANK	9000180138	\$0.00			\$5,768.51
		CROSSROADS BANK	3562786	\$0.00			\$1,879.23
		BEACON CREDIT UNION - OP	551613001	\$0.00			\$550,561.16
		BEACON CREDIT UNION - LIR	551613007	\$0.00			\$510,534.65
		BEACON CREDIT UNION - EP	581518007	\$0.00			\$89,731.19
		BEACON CREDIT UNION - CON	581518071	\$0.00			\$44,261.89
		PETTY CASH	NONE	\$0.00			\$155.00

Total CASH: **\$1,208,483.51**

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>
08/16/2008	110 GIFT #3	CERTIFICATE OF DEPOSIT	60037817	\$500,000.00	11/16/2010	4.05	\$500,000.00

Total by Fund: **\$500,000.00**

08/16/2007	130 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	60036624	\$150,000.00	08/16/2009	5.43	\$150,000.00
08/16/2008	130 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	60037809	\$150,000.00	07/16/2009	3.75	\$150,000.00

Total by Fund: **\$300,000.00**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WABASH PUBLIC LIBRARY

ID: 85-5-232

COUNTY: WABASH COUNTY

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PART 4 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2008

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 INVESTMENTS:							\$800,000.00
Total Cash and Investments:							\$2,008,483.51

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WABASH PUBLIC LIBRARY
COUNTY: WABASH COUNTY

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FOR THE FISCAL YEAR ENDING 2008

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: WABASH PUBLIC LIBRARY

ID: 85-5-232

COUNTY: WABASH COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2008

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<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: WABASH PUBLIC LIBRARY

ID: 85-5-232

COUNTY: WABASH COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2008

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<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>
6000194900	THE LOCAL LIBRARY CONNECTIVITY GRAN	UNKNOWN	\$1,800.00	104 STATE GRANT	\$1,800.00	\$2,325.00

(LAR-1) ANNUAL FINANCIAL REPORT
 PART 9 - REPORT ON CAPITAL ASSETS
 FOR THE FISCAL YEAR ENDING 2008

COUNTY: WABASH COUNTY
 UNIT NAME: WABASH PUBLIC LIBRARY

ID: 85-5-232
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	100 OPERATING	140 CONSTRUCTION	130 LIBRARY IMPROVEMENT RESERVE
BALANCE, JANUARY 1	\$2,004,220.10	\$753,291.20	\$122,101.66
<u>ADDITIONS:</u>			
LAND	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$105,041.08	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$105,041.08</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>REDUCTIONS:</u>			
LAND	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$46,280.00	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$46,280.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$2,062,981.18</u>	<u>\$753,291.20</u>	<u>\$122,101.66</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WABASH PUBLIC LIBRARY

ID: 85-5-232

COUNTY: WABASH COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2008

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>
	INDIANA COOPERATIVE LIBRARY SERVICE	6202 MORENCI TRAIL INDIANAPOLIS, IN 4-6268	MARION COUNTY			MEMBERSHIP FEES	\$125.00
	WABASH COUNTY CHAMBER OF COMMERCE	P.O. BOX 371 210 S. WABASH STREET WABASH, IN 4-6992	WABASH COUNTY			ANNUAL DUES	\$120.00
	INDIANA CHAMBER OF COMMERCE	115 WEST WASHINGTON STREE SUITE 850 SOUTH INDIANAPOLIS, IN 4-6024	MARION COUNTY			DUES	\$350.00
	INDIANA HISTORICAL SOCIETY	450 WEST OHIO STREET	MARION COUNTY			DUES	\$40.00
	FULTON COUNTY HISTORICAL SOCIETY	INDIANAPOLIS, IN 46202-3269 37 E 375 N	FULTON COUNTY			DUES	\$20.00
	HISTORICAL LANDMARKS FOUNDATION	ROCHESTER, IN 46975-8384 340 WEST MICHIGAN STREET INDIANAPOLIS, IN 46202-3204	MARION COUNTY			MEMBERSHIP	\$25.00