

FEDERAL IDENTIFICATION NUMBER:
35-1083136

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

UNIT NAME:
ALLEN COUNTY PUBLIC LIBRARY

COUNTY:
ALLEN COUNTY

ID: 2-5-260
(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 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
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- PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS AND DISBURSEMENTS
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- 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: _____

TITLE: FINANCIAL MGR/TREASURER

PRINTED NAME OF OFFICIAL: DAVID SEDESTROM

DATE SIGNED: _____

ADDRESS: 900 LIBRARY PLAZA
P.O. BOX 2270

CITY: FORT WAYNE

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 421-1270

ZIP: 46801-2270

*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: ALLEN COUNTY PUBLIC LIBRARY

ID: 2-5-260

CASH UNITS ONLY

COUNTY: ALLEN COUNTY

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

PAGE: 1

<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						
101 GENERAL	\$5,242,923.34	\$22,959,197.47	\$22,592,741.42	\$5,609,379.39	\$0.00	\$5,609,379.39
Total by Fund Type:	\$5,242,923.34	\$22,959,197.47	\$22,592,741.42	\$5,609,379.39	\$0.00	\$5,609,379.39
FUND TYPE: SPECIAL REVENUE						
COMMUNITY ACCESS TV SERVICES	\$85,114.42	\$426,049.50	\$367,947.81	\$143,216.11	\$0.00	\$143,216.11
GIFT	\$30,127.36	\$7,606.55	\$17,902.70	\$19,831.21	\$0.00	\$19,831.21
RAINY DAY	\$0.00	\$94,599.00	\$0.00	\$94,599.00	\$0.00	\$94,599.00
TECHNOLOGY	\$7,000.00	\$12,000.00	\$8,000.00	\$11,000.00	\$0.00	\$11,000.00
Total by Fund Type:	\$122,241.78	\$540,255.05	\$393,850.51	\$268,646.32	\$0.00	\$268,646.32
FUND TYPE: DEBT SERVICE						
180 BOND AND INTEREST REDEMPTION	\$3,316,892.21	\$6,906,581.92	\$6,647,971.25	\$3,575,502.88	\$0.00	\$3,575,502.88
Total by Fund Type:	\$3,316,892.21	\$6,906,581.92	\$6,647,971.25	\$3,575,502.88	\$0.00	\$3,575,502.88
FUND TYPE: CAPITAL PROJECTS						
2011 LIBRARY IMPROVEMENT RESERVE	\$6,089,791.10	\$800,000.00	\$1,679,253.47	\$5,210,537.63	\$0.00	\$5,210,537.63
PROJECT 2000+ CAPITAL PROGRAM	\$44,994.00	\$0.00	\$44,994.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$6,134,785.10	\$800,000.00	\$1,724,247.47	\$5,210,537.63	\$0.00	\$5,210,537.63
FUND TYPE: AGENCY						
TRUST AND AGENCY, OTHER	\$18,272.45	\$19,022.41	\$17,318.78	\$19,976.08	\$0.00	\$19,976.08
Total by Fund Type:	\$18,272.45	\$19,022.41	\$17,318.78	\$19,976.08	\$0.00	\$19,976.08

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ALLEN COUNTY PUBLIC LIBRARY

ID: 2-5-260

CASH UNITS ONLY

COUNTY: ALLEN 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:	\$14,835,114.88	\$31,225,056.85	\$31,376,129.43	\$14,684,042.30	\$0.00	\$14,684,042.30
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$800,000.00				
Transfers Out			\$800,000.00			
Net Receipts and Disbursements		\$30,425,056.85	\$30,576,129.43			

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

ID: 2-5-260 PAGE: 1

UNIT NAME: ALLEN COUNTY PUBLIC LIBRARY
 COUNTY: ALLEN COUNTY

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>101 GENERAL</u>	
5102	GENERAL PROPERTY TAXES	\$16,964,977.46
	Total for: TAXES	\$16,964,977.46
5103	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$66,361.00
5101	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,487,402.96
5104	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$2,972,209.64
	Total for: INTERGOVERNMENTAL	\$4,525,973.60
5201	COPY MACHINE CHARGES	\$78,901.25
5708	CHARGES FOR SERVICES, OTHER GENERAL GOVT	\$27,905.78
5400	PARKING METER RECEIPTS	\$28,065.15
5702	CONTRACTUAL SERVICES	\$8,830.41
5302	STATE REIMBURSEMENTS FOR SERVICES	\$6,232.19
5203	CHARGES FOR SERVICES-OTHER	\$1,805.20
5204	CHARGES FOR SERVICES-OTHER	\$10,930.00
	Total for: CHARGES FOR SERVICES	\$162,669.98
5202	FINES AND FEES-OTHER	\$620,703.45
	Total for: FINES, FORFEITURES, AND FEES	\$620,703.45
5650	INTEREST EARNED	\$196,146.48
5501	RENTAL OF PROPERTY	\$22,735.80
5502	RENTAL OF PROPERTY	\$15,897.82
5601	CONTRIBUTIONS AND DONATIONS	\$228,000.00
5706	MISCELLANEOUS REVENUE-OTHER	\$32,090.93
7000	ADJUSTMENT	\$85,775.40
	Total for: MISCELLANEOUS	\$580,646.43
5302	PLAC CARD SALES	\$28,564.16
5795	SALE OF CAPITAL ASSETS	\$375.00
5703	REIMBURSEMENTS-OTHER	\$75,287.39
	Total for: OTHER FINANCING SOURCES	\$104,226.55
TOTAL RECEIPTS FOR 101 GENERAL		\$22,959,197.47
<hr/>		
Fund:	<u>GIFT</u>	
5601	CONTRIBUTIONS AND DONATIONS	\$7,606.55
	Total for: MISCELLANEOUS	\$7,606.55
TOTAL RECEIPTS FOR GIFT		\$7,606.55
<hr/>		
Fund:	<u>RAINY DAY</u>	
5104	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$94,599.00
	Total for: INTERGOVERNMENTAL	\$94,599.00
TOTAL RECEIPTS FOR RAINY DAY		\$94,599.00

UNIT NAME: ALLEN COUNTY PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: ALLEN COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>COMMUNITY ACCESS TV SERVICES</u>	
5300	LOCAL GOVERNMENT GRANT-OTHER	\$425,829.50
	Total for: INTERGOVERNMENTAL	\$425,829.50
5706	MISCELLANEOUS REVENUE-OTHER	\$220.00
	Total for: MISCELLANEOUS	\$220.00
	TOTAL RECEIPTS FOR COMMUNITY ACCESS TV SERVICES	\$426,049.50
<hr/>		
Fund:	<u>TECHNOLOGY</u>	
5302	STATE GRANTS-OTHER	\$12,000.00
	Total for: INTERGOVERNMENTAL	\$12,000.00
	TOTAL RECEIPTS FOR TECHNOLOGY	\$12,000.00
<hr/>		
Fund:	<u>180 BOND AND INTEREST REDEMPTION</u>	
5102	GENERAL PROPERTY TAXES	\$6,327,164.31
	Total for: TAXES	\$6,327,164.31
5103	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$24,746.00
5101	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$554,671.61
	Total for: INTERGOVERNMENTAL	\$579,417.61
	TOTAL RECEIPTS FOR 180 BOND AND INTEREST REDEMPTION	\$6,906,581.92
<hr/>		
Fund:	<u>2011 LIBRARY IMPROVEMENT RESERVE</u>	
5500	TRANSFER FROM LIBRARY OPERATING FUND	\$800,000.00
	Total for: OTHER FINANCING SOURCES	\$800,000.00
	TOTAL RECEIPTS FOR 2011 LIBRARY IMPROVEMENT RESERVE	\$800,000.00
<hr/>		
Fund:	<u>TRUST AND AGENCY, OTHER</u>	
7083	CONTRIBUTIONS AND DONATIONS	\$8,200.54
5707	MISCELLANEOUS REVENUE-OTHER	\$10,821.87
	Total for: MISCELLANEOUS	\$19,022.41
	TOTAL RECEIPTS FOR TRUST AND AGENCY, OTHER	\$19,022.41
<hr/>		
	Total Receipts:	\$31,225,056.85

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

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COUNTY: ALLEN COUNTY
 UNIT NAME: ALLEN COUNTY PUBLIC LIBRARY

Fund:	101 GENERAL		
	PERSONAL SERVICES		\$14,203,326.31
	SUPPLIES		\$739,251.53
	OTHER SERVICES AND CHARGES		\$3,006,956.67
	CAPITAL OUTLAY		\$3,843,206.91
	TRANSFER OF FUNDS		\$800,000.00
	TOTAL		\$22,592,741.42

Fund:	GIFT		
	SUPPLIES		\$4,807.99
	OTHER SERVICES AND CHARGES		\$11,716.60
	CAPITAL OUTLAY		\$1,378.11
	TOTAL		\$17,902.70

Fund:	COMMUNITY ACCESS TV SERVICES		
	PERSONAL SERVICES		\$325,274.08
	SUPPLIES		\$24,518.27
	OTHER SERVICES AND CHARGES		\$18,027.51
	CAPITAL OUTLAY		\$127.95
	TOTAL		\$367,947.81

Fund:	TECHNOLOGY		
	OTHER SERVICES AND CHARGES		\$8,000.00
	TOTAL		\$8,000.00

Fund:	180 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$6,647,971.25
	TOTAL		\$6,647,971.25

Fund:	2011 LIBRARY IMPROVEMENT RESERVE		
	OTHER SERVICES AND CHARGES		\$901,022.55
	CAPITAL OUTLAY		\$679,864.92
	OTHER DISBURSEMENTS		\$98,366.00
	TOTAL		\$1,679,253.47

Fund:	PROJECT 2000+ CAPITAL PROGRAM		
	OTHER DISBURSEMENTS		\$44,994.00
	TOTAL		\$44,994.00

Fund:	TRUST AND AGENCY, OTHER		
	OTHER SERVICES AND CHARGES		\$1,855.76
	OTHER DISBURSEMENTS		\$15,463.02
	TOTAL		\$17,318.78

TOTAL DISBURSEMENTS:			\$31,376,129.43
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ALLEN COUNTY PUBLIC LIBRARY

ID: 2-5-260

COUNTY: ALLEN COUNTY

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

PAGE: 1

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>
		CHASE OPERATING/HDS	000711433872618	\$0.00			\$14,680,396.65
		PETTY CASH	6020/6030/6040	\$0.00			\$3,645.65

Total CASH: **\$14,684,042.30**

Total Cash and Investments: **\$14,684,042.30**

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

	GENERAL OBLIGATION BONDS	LONG TERM LEASES
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$820,000.00	\$65,570,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$540,000.00	\$2,945,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$280,000.00	\$62,625,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$30,122.50	\$3,110,267.50

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: ALLEN COUNTY PUBLIC LIBRARY

ID: 2-5-260

COUNTY: ALLEN COUNTY

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

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: ALLEN COUNTY PUBLIC LIBRARY

ID: 2-5-260

COUNTY: ALLEN COUNTY

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

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>
A64-7-001	INTERNET ACCESS SERVICE	INDIANA STATE LIBRARY	\$12,000.00	TECHNOLOGY	\$12,000.00	\$8,000.00
XXXX	STATE STUDENT ASSISTANCE PROGRAM	STATE STUDENT ASSISTANCE COMMISSION	\$6,232.19	101 GENERAL	\$6,232.19	\$6,232.19

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

COUNTY: ALLEN COUNTY
UNIT NAME: ALLEN COUNTY PUBLIC LIBRARY

ID: 2-5-260
PAGE: 1

101 GENERAL

BALANCE, JANUARY 1	<u>\$103,833,229.74</u>
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$152,973.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$177,723.93
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$330,696.93</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$415,270.66
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$415,270.66</u>
BALANCE, DECEMBER 31	<u>\$103,748,656.01</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ALLEN COUNTY PUBLIC LIBRARY

ID: 2-5-260

COUNTY: ALLEN 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>
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