

FEDERAL IDENTIFICATION NUMBER:
35-6001397

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

UNIT NAME:
ELKHART PUBLIC LIBRARY

COUNTY:
ELKHART COUNTY

ID: 20-5-45
(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 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: CONNIE JO OZINGA

ADDRESS: 300 S. SECOND STREET

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 522-3333

TITLE: DIRECTOR

DATE SIGNED: _____

CITY: ELKHART

ZIP: 46516-0000

*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: ELKHART PUBLIC LIBRARY

ID: 20-5-45

CASH UNITS ONLY

COUNTY: ELKHART COUNTY

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

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<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						
1 GENERAL	\$1,537,827.65	\$7,458,447.66	\$7,124,090.61	\$1,872,184.70	\$0.00	\$1,872,184.70
Total by Fund Type:	\$1,537,827.65	\$7,458,447.66	\$7,124,090.61	\$1,872,184.70	\$0.00	\$1,872,184.70
FUND TYPE: SPECIAL REVENUE						
7 GIFT	\$5,734.26	\$985.41	\$1,498.88	\$5,220.79	\$0.00	\$5,220.79
5 RAINY DAY	\$13,797.90	\$131,290.67	\$0.00	\$145,088.57	\$0.00	\$145,088.57
Total by Fund Type:	\$19,532.16	\$132,276.08	\$1,498.88	\$150,309.36	\$0.00	\$150,309.36
FUND TYPE: CAPITAL PROJECTS						
10 LIBRARY CAPITAL PROJECTS	\$588,888.13	\$208,682.01	\$402,033.23	\$395,536.91	\$0.00	\$395,536.91
6 LIBRARY IMPROVEMENT RESERVE	\$356,000.00	\$5,325.94	\$0.00	\$361,325.94	\$0.00	\$361,325.94
Total by Fund Type:	\$944,888.13	\$214,007.95	\$402,033.23	\$756,862.85	\$0.00	\$756,862.85
FUND TYPE: AGENCY						
2 PLAC CARD	\$30.00	\$210.00	\$120.00	\$120.00	\$0.00	\$120.00
Total by Fund Type:	\$30.00	\$210.00	\$120.00	\$120.00	\$0.00	\$120.00
Subtotal All Funds:	\$2,502,277.94	\$7,804,941.69	\$7,527,742.72	\$2,779,476.91	\$0.00	\$2,779,476.91

Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$0.00		
Transfers Out			\$0.00
Net Receipts and Disbursements		\$7,804,941.69	\$7,527,742.72

UNIT NAME: ELKHART PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: ELKHART COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund: 1 GENERAL		
110	GENERAL PROPERTY TAXES	\$2,264,387.26
	Total for: TAXES	\$2,264,387.26
130	FEDERAL GRANTS-OTHER	\$35.69
161	STATE GRANTS-OTHER	\$27,540.00
180	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$18,022.00
120	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$292,001.94
125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$24,187.74
140	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$1,064,968.00
150	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$169,273.00
	Total for: INTERGOVERNMENTAL	\$1,596,028.37
230	COPY MACHINE CHARGES	\$27,797.19
	Total for: CHARGES FOR SERVICES	\$27,797.19
210	FINES AND FEES-OTHER	\$113,942.26
	Total for: FINES, FORFEITURES, AND FEES	\$113,942.26
320	INTEREST EARNED	\$30,496.11
260	ADJUSTMENT	\$3,089.94
	Total for: MISCELLANEOUS	\$33,586.05
240	SALE OF CAPITAL ASSETS	\$5,979.00
550	INSURANCE REIMBURSEMENTS	\$58.00
530	REFUNDS-OTHER	\$7,700.65
710	TAX ANTICIPATION WARRANTS	\$2,477,208.00
21100	OTHER FINANCING SOURCES	\$931,760.88
	Total for: OTHER FINANCING SOURCES	\$3,422,706.53
	TOTAL RECEIPTS FOR 1 GENERAL	\$7,458,447.66
Fund: 7 GIFT		
320	INTEREST EARNED	\$104.06
470	CONTRIBUTIONS AND DONATIONS	\$881.35
	Total for: MISCELLANEOUS	\$985.41
	TOTAL RECEIPTS FOR 7 GIFT	\$985.41
Fund: 5 RAINY DAY		
140	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$131,206.34
	Total for: INTERGOVERNMENTAL	\$131,206.34
320	INTEREST EARNED	\$84.33
	Total for: MISCELLANEOUS	\$84.33
	TOTAL RECEIPTS FOR 5 RAINY DAY	\$131,290.67
Fund: 10 LIBRARY CAPITAL PROJECTS		

UNIT NAME: ELKHART PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: ELKHART COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
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Fund:	<u>10 LIBRARY CAPITAL PROJECTS</u>	
110	GENERAL PROPERTY TAXES	\$174,890.62
	Total for: TAXES	\$174,890.62
180	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,280.00
120	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$20,743.34
125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,718.26
	Total for: INTERGOVERNMENTAL	\$23,741.60
320	INTEREST EARNED	\$8,580.93
	Total for: MISCELLANEOUS	\$8,580.93
250	SALE OF CAPITAL ASSETS	\$1,468.86
	Total for: OTHER FINANCING SOURCES	\$1,468.86
	TOTAL RECEIPTS FOR 10 LIBRARY CAPITAL PROJECTS	\$208,682.01
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Fund:	<u>6 LIBRARY IMPROVEMENT RESERVE</u>	
320	INTEREST EARNED	\$5,325.94
	Total for: MISCELLANEOUS	\$5,325.94
	TOTAL RECEIPTS FOR 6 LIBRARY IMPROVEMENT RESERVE	\$5,325.94
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Fund:	<u>2 PLAC CARD</u>	
2	PLAC CARD SALES	\$210.00
	Total for: OTHER FINANCING SOURCES	\$210.00
	TOTAL RECEIPTS FOR 2 PLAC CARD	\$210.00
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	Total Receipts:	\$7,804,941.69

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

ID: 20-5-45 PAGE: 1
COUNTY: ELKHART COUNTY
UNIT NAME: ELKHART PUBLIC LIBRARY

Fund:	1 GENERAL		
	PERSONAL SERVICES		\$4,095,163.99
	SUPPLIES		\$102,769.21
	OTHER SERVICES AND CHARGES		\$566,013.03
	CAPITAL OUTLAY		\$822,143.08
	OTHER DISBURSEMENTS		\$1,538,001.30
	TOTAL		\$7,124,090.61

Fund:	7 GIFT		
	CAPITAL OUTLAY		\$1,498.88
	TOTAL		\$1,498.88

Fund:	10 LIBRARY CAPITAL PROJECTS		
	PERSONAL SERVICES		\$105,488.95
	OTHER SERVICES AND CHARGES		\$127,839.52
	CAPITAL OUTLAY		\$101,186.57
	OTHER DISBURSEMENTS		\$67,518.19
	TOTAL		\$402,033.23

Fund:	2 PLAC CARD		
	OTHER SERVICES AND CHARGES		\$120.00
	TOTAL		\$120.00

TOTAL DISBURSEMENTS:			\$7,527,742.72
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ELKHART PUBLIC LIBRARY

ID: 20-5-45

COUNTY: ELKHART 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>
		CHECKING ACCOUNT	72600200891	\$0.00			\$1,992,599.11
		SAVINGS ACCOUNT	7233190144	\$0.00			\$786,877.80
		PAYROLL ACCOUNT	7231287017	\$0.00			\$0.00

Total CASH: **\$2,779,476.91**

Total Cash and Investments: **\$2,779,476.91**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ELKHART PUBLIC LIBRARY
COUNTY: ELKHART 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: ELKHART PUBLIC LIBRARY

ID: 20-5-45

COUNTY: ELKHART 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: ELKHART PUBLIC LIBRARY

ID: 20-5-45

COUNTY: ELKHART 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>
6000194900	INTERNET CONNECTIVITY 2008	INDIANA STATE LIBRARY	\$27,540.00	1 GENERAL	\$27,540.00	\$27,540.00

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

COUNTY: ELKHART COUNTY
 UNIT NAME: ELKHART PUBLIC LIBRARY

ID: 20-5-45
 PAGE: 1

	1 GENERAL	10 LIBRARY CAPITAL PROJECTS
BALANCE, JANUARY 1	\$4,530,848.00	\$261,696.00
<u>ADDITIONS:</u>		
LAND	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$0.00	\$7,248.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$0.00</u>	<u>\$7,248.00</u>
<u>REDUCTIONS:</u>		
LAND	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$4,530,848.00</u>	<u>\$268,944.00</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ELKHART PUBLIC LIBRARY

ID: 20-5-45

COUNTY: ELKHART COUNTY

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

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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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