

FEDERAL IDENTIFICATION NUMBER:

35-1182856

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

UNIT NAME:

GOSHEN PUBLIC LIBRARY

COUNTY:

ELKHART COUNTY

ANNUAL LIBRARY FINANCIAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

LAR-1 (REVISED 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

ID: 20-5-46

(State Board of Accounts USE ONLY)

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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: ANDY WATERS

ADDRESS: 601 S. 5TH ST.

TITLE: EXECUTIVE DIRECTOR

DATE SIGNED: _____

CITY: GOSHEN

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 533-9531

ZIP: 46526-3969

*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: GOSHEN PUBLIC LIBRARY

ID: 20-5-46

CASH UNITS ONLY

COUNTY: ELKHART 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						
100 GENERAL	\$534,395.48	\$1,674,026.14	\$1,726,462.45	\$481,959.17	\$0.00	\$481,959.17
Total by Fund Type:	\$534,395.48	\$1,674,026.14	\$1,726,462.45	\$481,959.17	\$0.00	\$481,959.17
FUND TYPE: SPECIAL REVENUE						
300 GIFT	\$129,013.11	\$344,193.88	\$347,422.43	\$125,784.56	\$198,146.02	\$323,930.58
900 LEVY EXCESS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
110 RAINY DAY	\$4,831.00	\$45,434.28	\$0.00	\$50,265.28	\$0.00	\$50,265.28
Total by Fund Type:	\$133,844.11	\$389,628.16	\$347,422.43	\$176,049.84	\$198,146.02	\$374,195.86
FUND TYPE: DEBT SERVICE						
400 BOND AND INTEREST REDEMPTION	\$6,736.72	\$259,496.93	\$261,130.00	\$5,103.65	\$0.00	\$5,103.65
Total by Fund Type:	\$6,736.72	\$259,496.93	\$261,130.00	\$5,103.65	\$0.00	\$5,103.65
FUND TYPE: CAPITAL PROJECTS						
150 LIBRARY CAPITAL PROJECTS	\$272,213.07	\$137,342.20	\$46,873.07	\$362,682.20	\$0.00	\$362,682.20
600 LIBRARY IMPROVEMENT RESERVE	\$493,121.40	\$2,151,769.65	\$1,910,103.53	\$734,787.52	\$437,415.35	\$1,172,202.87
Total by Fund Type:	\$765,334.47	\$2,289,111.85	\$1,956,976.60	\$1,097,469.72	\$437,415.35	\$1,534,885.07
FUND TYPE: PRIVATE PURPOSE						
700 LAMBERT LEHMAN FUND	\$1,799.29	\$134,874.03	\$6,517.80	\$130,155.52	\$0.00	\$130,155.52
800 WITHHOLDING FUND	\$6,700.73	\$39,317.78	\$39,501.24	\$6,517.27	\$0.00	\$6,517.27
Total by Fund Type:	\$8,500.02	\$174,191.81	\$46,019.04	\$136,672.79	\$0.00	\$136,672.79
FUND TYPE: AGENCY						
200 PAYROLL	\$0.00	\$1,164,298.96	\$1,164,298.96	\$0.00	\$0.00	\$0.00
500 PLAC CARD	\$0.00	\$450.00	\$270.00	\$180.00	\$0.00	\$180.00
Total by Fund Type:	\$0.00	\$1,164,748.96	\$1,164,568.96	\$180.00	\$0.00	\$180.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: GOSHEN PUBLIC LIBRARY

ID: 20-5-46

CASH UNITS ONLY

COUNTY: ELKHART 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:	\$1,448,810.80	\$5,951,203.85	\$5,502,579.48	\$1,897,435.17	\$635,561.37	\$2,532,996.54
Section II						
Less:						
Investment Sales		\$2,259,594.74				
Investment Purchases			\$1,400,273.36			
Transfers In		\$548,956.49				
Transfers Out			\$548,956.49			
Net Receipts and Disbursements		\$3,142,652.62	\$3,553,349.63			

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>100 GENERAL</u>	
100500110	GENERAL PROPERTY TAXES	\$626,954.37
	Total for: TAXES	\$626,954.37
100500280	SPECIAL STATE LIBRARY DISTRIBUTION	\$212.76
100500210	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$3,459.00
100500220	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$66,501.37
100500250	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$11,898.16
100500230	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$370,094.00
100500240	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$58,954.00
	Total for: INTERGOVERNMENTAL	\$511,119.29
100501020	COPY MACHINE CHARGES	\$12,678.46
100501040	CHARGES FOR SERVICES-OTHER	\$4,456.20
	Total for: CHARGES FOR SERVICES	\$17,134.66
100501010	FINES AND FEES-OTHER	\$49,937.71
	Total for: FINES, FORFEITURES, AND FEES	\$49,937.71
100500600	INTEREST EARNED	\$10,379.51
100501080	MISCELLANEOUS REVENUE-OTHER	\$19,591.77
	Total for: MISCELLANEOUS	\$29,971.28
100501090	TRANSFER OF FUNDS-OTHER	\$438,908.83
	Total for: OTHER FINANCING SOURCES	\$438,908.83
	TOTAL RECEIPTS FOR 100 GENERAL	\$1,674,026.14
<hr/>		
Fund:	<u>300 GIFT</u>	
300804510	INTEREST EARNED	\$15,732.59
300804200	CONTRIBUTIONS AND DONATIONS	\$17,684.77
	Total for: MISCELLANEOUS	\$33,417.36
300804500	SALE OF INVESTMENTS	\$310,776.52
	Total for: OTHER FINANCING SOURCES	\$310,776.52
	TOTAL RECEIPTS FOR 300 GIFT	\$344,193.88
<hr/>		
Fund:	<u>110 RAINY DAY</u>	
110801000	OTHER TAXES	\$45,434.28
	Total for: TAXES	\$45,434.28
	TOTAL RECEIPTS FOR 110 RAINY DAY	\$45,434.28
<hr/>		
Fund:	<u>400 BOND AND INTEREST REDEMPTION</u>	
400601200	GENERAL PROPERTY TAXES	\$138,287.71
	Total for: TAXES	\$138,287.71
400601300	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$747.00
400601400	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$14,362.64

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>400 BOND AND INTEREST REDEMPTION</u>	
400601700	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,569.72
	Total for: INTERGOVERNMENTAL	\$17,679.36
400602100	TRANSFER OF FUNDS-OTHER	\$103,529.86
	Total for: OTHER FINANCING SOURCES	\$103,529.86
	TOTAL RECEIPTS FOR 400 BOND AND INTEREST REDEMPTION	\$259,496.93
<hr/>		
Fund:	<u>150 LIBRARY CAPITAL PROJECTS</u>	
150801200	GENERAL PROPERTY TAXES	\$121,600.43
	Total for: TAXES	\$121,600.43
150801300	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$665.00
150801400	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$12,788.65
150801500	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,288.12
	Total for: INTERGOVERNMENTAL	\$15,741.77
	TOTAL RECEIPTS FOR 150 LIBRARY CAPITAL PROJECTS	\$137,342.20
<hr/>		
Fund:	<u>600 LIBRARY IMPROVEMENT RESERVE</u>	
600706000	INTEREST EARNED	\$55,935.03
	ADJUSTMENT	\$268,757.50
	Total for: MISCELLANEOUS	\$324,692.53
	TRANSFER OF FUNDS-OTHER	\$3,258.90
600701000	SALE OF INVESTMENTS	\$1,823,818.22
	Total for: OTHER FINANCING SOURCES	\$1,827,077.12
	TOTAL RECEIPTS FOR 600 LIBRARY IMPROVEMENT RESERVE	\$2,151,769.65
<hr/>		
Fund:	<u>700 LAMBERT LEHMAN FUND</u>	
700802000	INTEREST EARNED	\$6,615.13
	Total for: MISCELLANEOUS	\$6,615.13
700802000	TRANSFER OF FUNDS-OTHER	\$3,258.90
700802000	SALE OF INVESTMENTS	\$125,000.00
	Total for: OTHER FINANCING SOURCES	\$128,258.90
	TOTAL RECEIPTS FOR 700 LAMBERT LEHMAN FUND	\$134,874.03
<hr/>		
Fund:	<u>800 WITHHOLDING FUND</u>	
800804000	OTHER FINANCING SOURCES	\$39,317.78
	Total for: OTHER FINANCING SOURCES	\$39,317.78
	TOTAL RECEIPTS FOR 800 WITHHOLDING FUND	\$39,317.78
<hr/>		
Fund:	<u>200 PAYROLL</u>	

UNIT NAME: GOSHEN PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: ELKHART COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>200 PAYROLL</u>	
200801000	CONTRIBUTIONS AND DONATIONS	\$217,433.71
	Total for: MISCELLANEOUS	\$217,433.71
200801100	OTHER FINANCING SOURCES	\$946,865.25
	Total for: OTHER FINANCING SOURCES	\$946,865.25
	TOTAL RECEIPTS FOR 200 PAYROLL	\$1,164,298.96
Fund:	<u>500 PLAC CARD</u>	
500801000	PLAC CARD SALES	\$450.00
	Total for: OTHER FINANCING SOURCES	\$450.00
	TOTAL RECEIPTS FOR 500 PLAC CARD	\$450.00
	Total Receipts:	\$5,951,203.85

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PART 3 - DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

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COUNTY: ELKHART COUNTY
UNIT NAME: GOSHEN PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$1,238,139.21
	SUPPLIES		\$52,646.18
	OTHER SERVICES AND CHARGES		\$232,282.86
	CAPITAL OUTLAY		\$203,235.31
	OTHER DISBURSEMENTS		\$158.89
	TOTAL		\$1,726,462.45

Fund:	300 GIFT		
	OTHER DISBURSEMENTS		\$24,040.01
	PURCHASE OF INVESTMENTS		\$323,382.42
	TOTAL		\$347,422.43

Fund:	400 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$261,130.00
	TOTAL		\$261,130.00

Fund:	150 LIBRARY CAPITAL PROJECTS		
	CAPITAL OUTLAY		\$46,873.07
	TOTAL		\$46,873.07

Fund:	600 LIBRARY IMPROVEMENT RESERVE		
	CAPITAL OUTLAY		\$18,757.50
	OTHER DISBURSEMENTS		\$268,757.50
	TRANSFER OF FUNDS		\$545,697.59
	PURCHASE OF INVESTMENTS		\$1,076,890.94
	TOTAL		\$1,910,103.53

Fund:	700 LAMBERT LEHMAN FUND		
	OTHER DISBURSEMENTS		\$3,258.90
	TRANSFER OF FUNDS		\$3,258.90
	TOTAL		\$6,517.80

Fund:	800 WITHHOLDING FUND		
	OTHER DISBURSEMENTS		\$39,501.24
	TOTAL		\$39,501.24

Fund:	200 PAYROLL		
	OTHER DISBURSEMENTS		\$1,164,298.96
	TOTAL		\$1,164,298.96

Fund:	500 PLAC CARD		
	CAPITAL OUTLAY		\$270.00
	TOTAL		\$270.00

TOTAL DISBURSEMENTS:			\$5,502,579.48
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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>
		GOSHEN COMMUNITY BANK	4000336	\$0.00			\$1,220,597.40
		FIRST STATE BANK	107859	\$0.00			\$130,155.52
		INTERRA CREDIT UNION	303582	\$0.00			\$6.26
		TRUST INDIANA	IN-02-0054	\$0.00			\$546,675.99

Total CASH: **\$1,897,435.17**

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>
06/23/2008	300 GIFT	CERTIFICATE OF DEPOSIT	303582 S 38	\$0.00	01/23/2009	3.25	\$60,693.11
12/30/2008	300 GIFT	CERTIFICATE OF DEPOSIT	303582 S 40	\$0.00	05/30/2009	2.75	\$128,317.61
06/23/2008	300 GIFT	CERTIFICATE OF DEPOSIT	416-0001365	\$0.00	06/23/2009	3.65	\$5,384.84
06/23/2008	300 GIFT	CERTIFICATE OF DEPOSIT	416-0001364	\$0.00	06/23/2009	3.36	\$3,750.46

Total by Fund: **\$198,146.02**

01/30/2008	600 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	20542	\$0.00	01/30/2009	3.75	\$187,921.72
12/30/2008	600 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	303582 S 39	\$0.00	05/30/2009	2.75	\$249,493.63

Total by Fund: **\$437,415.35**

Total INVESTMENTS: **\$635,561.37**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: GOSHEN PUBLIC LIBRARY

ID: 20-5-46

COUNTY: ELKHART 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 Cash and Investments:							\$2,532,996.54

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

	<u>GENERAL OBLIGATION BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$1,170,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$220,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$950,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$41,130.00

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: GOSHEN PUBLIC LIBRARY

ID: 20-5-46

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: GOSHEN PUBLIC LIBRARY

ID: 20-5-46

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

COUNTY: ELKHART COUNTY
UNIT NAME: GOSHEN PUBLIC LIBRARY

ID: 20-5-46
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100 GENERAL

BALANCE, JANUARY 1	\$5,157,313.40
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$20,944.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$20,944.00</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$39,104.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$39,104.00</u>
BALANCE, DECEMBER 31	<u>\$5,139,153.40</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: GOSHEN PUBLIC LIBRARY

ID: 20-5-46

COUNTY: ELKHART 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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