

FEDERAL IDENTIFICATION NUMBER:
35-1182430

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

UNIT NAME:
ATTICA PUBLIC LIBRARY

COUNTY:
FOUNTAIN COUNTY

ID: 23-5-300
(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 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: NORMA FINK

ADDRESS: 305 SOUTH PERRY ST

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 764-4194

TITLE: LIBRARY DIRECTOR

DATE SIGNED: _____

CITY: ATTICA

ZIP: 47918-0000

*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						
CASH CHANGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100 GENERAL	\$44,954.15	\$187,627.19	\$223,027.95	\$9,553.39	\$0.00	\$9,553.39
Total by Fund Type:	\$44,954.15	\$187,627.19	\$223,027.95	\$9,553.39	\$0.00	\$9,553.39
FUND TYPE: SPECIAL REVENUE						
147 E-RATE RUND	\$154.15	\$1,360.80	\$1,514.95	\$0.00	\$0.00	\$0.00
401 GIFT	\$54,694.30	\$93,937.65	\$96,626.96	\$52,004.99	\$0.00	\$52,004.99
158 GIFT/FENTERS FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
170 LEVY EXCESS	\$510.00	\$0.00	\$508.00	\$2.00	\$0.00	\$2.00
120 LOST BOOKS	\$110.98	\$330.36	\$135.25	\$306.09	\$0.00	\$306.09
146 RAINY DAY	\$46.00	\$10,247.50	\$1,000.00	\$9,293.50	\$0.00	\$9,293.50
Total by Fund Type:	\$55,515.43	\$105,876.31	\$99,785.16	\$61,606.58	\$0.00	\$61,606.58
FUND TYPE: DEBT SERVICE						
140 BOND AND INTEREST REDEMPTION	\$50,954.05	\$65,152.95	\$101,000.00	\$15,107.00	\$0.00	\$15,107.00
Total by Fund Type:	\$50,954.05	\$65,152.95	\$101,000.00	\$15,107.00	\$0.00	\$15,107.00
FUND TYPE: CAPITAL PROJECTS						
145 LIBRARY CAPITAL PROJECTS	\$9,949.13	\$11,395.47	\$13,140.14	\$8,204.46	\$0.00	\$8,204.46
110 LIBRARY IMPROVEMENT RESERVE	\$35,058.32	\$19,007.64	\$28,338.02	\$25,727.94	\$0.00	\$25,727.94
Total by Fund Type:	\$45,007.45	\$30,403.11	\$41,478.16	\$33,932.40	\$0.00	\$33,932.40
FUND TYPE: AGENCY						
200 PAYROLL	\$-0.01	\$19,158.70	\$19,158.69	\$0.00	\$0.00	\$0.00
130 PLAC CARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$-0.01	\$19,158.70	\$19,158.69	\$0.00	\$0.00	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ATTICA PUBLIC LIBRARY

ID: 23-5-300

CASH UNITS ONLY

COUNTY: FOUNTAIN COUNTY

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

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2008</u>	2008 <u>Receipts</u>	2008 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2008</u>	Investments <u>at 12/31/2008</u>	Total Cash and Investments <u>at 12/31/2008</u>
Section I						
Subtotal All Funds:	\$196,431.07	\$408,218.26	\$484,449.96	\$120,199.37	\$0.00	\$120,199.37
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$55,758.00				
Transfers Out			\$55,758.00			
Net Receipts and Disbursements		\$352,460.26	\$428,691.96			

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>100 GENERAL</u>	
311	GENERAL PROPERTY TAXES	\$55,297.61
	Total for: TAXES	\$55,297.61
312	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$2,257.35
312	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$224.50
312	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$60,868.00
312	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$7,493.00
	Total for: INTERGOVERNMENTAL	\$70,842.85
341	COPY MACHINE CHARGES	\$2,634.40
343	CHARGES FOR SERVICES-OTHER	\$1,336.05
	Total for: CHARGES FOR SERVICES	\$3,970.45
342	FINES AND FEES-OTHER	\$797.01
344	FINES AND FEES-OTHER	\$722.00
	Total for: FINES, FORFEITURES, AND FEES	\$1,519.01
361	INTEREST EARNED	\$848.41
346	CONTRIBUTIONS AND DONATIONS	\$210.56
347	MISCELLANEOUS REVENUE-OTHER	\$142.30
348	MISCELLANEOUS REVENUE-OTHER	\$38.00
	Total for: MISCELLANEOUS	\$1,239.27
392	TRANSFER OF FUNDS-OTHER	\$508.00
393	INTERFUND LOAN PROCEEDS	\$37,250.00
393	INTERFUND LOAN PROCEEDS	\$17,000.00
	Total for: OTHER FINANCING SOURCES	\$54,758.00
TOTAL RECEIPTS FOR 100 GENERAL		\$187,627.19
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Fund:	<u>401 GIFT</u>	
346	CONTRIBUTIONS AND DONATIONS	\$54,427.00
348	MISCELLANEOUS REVENUE-OTHER	\$1,464.65
349	MISCELLANEOUS REVENUE-OTHER	\$796.00
	Total for: MISCELLANEOUS	\$56,687.65
393	TRANSFER OF FUNDS-OTHER	\$37,250.00
	Total for: OTHER FINANCING SOURCES	\$37,250.00
TOTAL RECEIPTS FOR 401 GIFT		\$93,937.65
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Fund:	<u>146 RAINY DAY</u>	
312	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$8,155.50
312	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$1,092.00
	Total for: INTERGOVERNMENTAL	\$9,247.50
393	TRANSFER OF FUNDS-OTHER	\$1,000.00
	Total for: OTHER FINANCING SOURCES	\$1,000.00

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

ID: 23-5-300 PAGE: 2

UNIT NAME: ATTICA PUBLIC LIBRARY
 COUNTY: FOUNTAIN COUNTY

	<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 146 RAINY DAY		\$10,247.50
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Fund: <u>120 LOST BOOKS</u>		
345	MISCELLANEOUS REVENUE-OTHER	\$330.36
Total for: MISCELLANEOUS		\$330.36
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TOTAL RECEIPTS FOR 120 LOST BOOKS		\$330.36
<hr/>		
Fund: <u>147 E-RATE RUND</u>		
348	MISCELLANEOUS REVENUE-OTHER	\$1,360.80
Total for: MISCELLANEOUS		\$1,360.80
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TOTAL RECEIPTS FOR 147 E-RATE RUND		\$1,360.80
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Fund: <u>140 BOND AND INTEREST REDEMPTION</u>		
311	GENERAL PROPERTY TAXES	\$62,354.42
Total for: TAXES		\$62,354.42
312	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$2,545.41
312	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$253.12
Total for: INTERGOVERNMENTAL		\$2,798.53
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TOTAL RECEIPTS FOR 140 BOND AND INTEREST REDEMPTION		\$65,152.95
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Fund: <u>145 LIBRARY CAPITAL PROJECTS</u>		
311	GENERAL PROPERTY TAXES	\$9,948.95
Total for: TAXES		\$9,948.95
312	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$406.14
312	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$40.38
Total for: INTERGOVERNMENTAL		\$446.52
393	INTERFUND LOAN PROCEEDS	\$1,000.00
Total for: OTHER FINANCING SOURCES		\$1,000.00
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TOTAL RECEIPTS FOR 145 LIBRARY CAPITAL PROJECTS		\$11,395.47
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Fund: <u>110 LIBRARY IMPROVEMENT RESERVE</u>		
361	INTEREST EARNED	\$7.64
Total for: MISCELLANEOUS		\$7.64
393	TRANSFER OF FUNDS-OTHER	\$17,000.00
392	OTHER FINANCING SOURCES	\$2,000.00
Total for: OTHER FINANCING SOURCES		\$19,000.00
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TOTAL RECEIPTS FOR 110 LIBRARY IMPROVEMENT RESERVE		\$19,007.64
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Fund: <u>200 PAYROLL</u>		
400	MISCELLANEOUS REVENUE-OTHER	\$19,158.70

UNIT NAME: ATTICA PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: FOUNTAIN COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>110 LIBRARY IMPROVEMENT RESERVE</u>	
Total for: MISCELLANEOUS	\$19,158.70
TOTAL RECEIPTS FOR 200 PAYROLL	\$19,158.70
Total Receipts:	\$408,218.26

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

ID: 23-5-300 PAGE: 1
COUNTY: FOUNTAIN COUNTY
UNIT NAME: ATTICA PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$107,602.32
	SUPPLIES		\$5,576.46
	OTHER SERVICES AND CHARGES		\$34,906.59
	CAPITAL OUTLAY		\$20,692.58
	OTHER DISBURSEMENTS		\$54,250.00
	TOTAL		\$223,027.95

Fund:	401 GIFT		
	SUPPLIES		\$2,220.79
	OTHER SERVICES AND CHARGES		\$6,917.67
	CAPITAL OUTLAY		\$50,238.50
	TRANSFER OF FUNDS		\$37,250.00
	TOTAL		\$96,626.96

Fund:	146 RAINY DAY		
	TRANSFER OF FUNDS		\$1,000.00
	TOTAL		\$1,000.00

Fund:	120 LOST BOOKS		
	CAPITAL OUTLAY		\$135.25
	TOTAL		\$135.25

Fund:	170 LEVY EXCESS		
	TRANSFER OF FUNDS		\$508.00
	TOTAL		\$508.00

Fund:	147 E-RATE RUND		
	OTHER SERVICES AND CHARGES		\$1,514.95
	TOTAL		\$1,514.95

Fund:	140 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$101,000.00
	TOTAL		\$101,000.00

Fund:	145 LIBRARY CAPITAL PROJECTS		
	OTHER SERVICES AND CHARGES		\$9,990.20
	CAPITAL OUTLAY		\$2,149.94
	OTHER DISBURSEMENTS		\$1,000.00
	TOTAL		\$13,140.14

Fund:	110 LIBRARY IMPROVEMENT RESERVE		
	CAPITAL OUTLAY		\$11,338.02
	TRANSFER OF FUNDS		\$17,000.00
	TOTAL		\$28,338.02

Fund:	200 PAYROLL		
	OTHER DISBURSEMENTS		\$19,158.69

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

ID: 23-5-300 PAGE: 2

COUNTY: FOUNTAIN COUNTY

UNIT NAME: ATTICA PUBLIC LIBRARY

TOTAL	\$19,158.69
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TOTAL DISBURSEMENTS:	\$484,449.96
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ATTICA PUBLIC LIBRARY

ID: 23-5-300

COUNTY: FOUNTAIN COUNTY

PAGE: 1

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>
		PASSBOOK SAVINGS LIRF	9885	\$0.00			\$2,729.16
		CHECKING ALL FUNDS	1-002-03	\$0.00			\$117,470.21

Total CASH: **\$120,199.37**

Total Cash and Investments: **\$120,199.37**

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

LONG TERM LEASES

OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$605,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$55,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$550,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$38,091.25

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: ATTICA PUBLIC LIBRARY

ID: 23-5-300

COUNTY: FOUNTAIN 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: ATTICA PUBLIC LIBRARY

ID: 23-5-300

COUNTY: FOUNTAIN 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: FOUNTAIN COUNTY
 UNIT NAME: ATTICA PUBLIC LIBRARY

ID: 23-5-300
 PAGE: 1

	100 GENERAL	401 GIFT	120 LOST BOOKS	145 LIBRARY CAPITAL PROJECTS
BALANCE, JANUARY 1	\$1,275,157.46	\$34,667.47	\$3,748.29	\$31,365.52
<u>ADDITIONS:</u>				
LAND	\$0.00	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$54,020.68	\$0.00	\$380.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$14,786.32	\$681.45	\$135.25	\$1,947.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$14,786.32</u>	<u>\$54,702.13</u>	<u>\$135.25</u>	<u>\$2,327.00</u>
<u>REDUCTIONS:</u>				
LAND	\$0.00	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$206.00	\$0.00	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$206.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$1,289,737.78</u>	<u>\$89,369.60</u>	<u>\$3,883.54</u>	<u>\$33,692.52</u>

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

COUNTY: FOUNTAIN COUNTY
UNIT NAME: ATTICA PUBLIC LIBRARY

ID: 23-5-300
PAGE: 2

	<u>110 LIBRARY IMPROVEMENT RESERVE</u>
BALANCE, JANUARY 1	\$14,397.82
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$11,338.02
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$11,338.02</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$25,735.84</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ATTICA PUBLIC LIBRARY

ID: 23-5-300

COUNTY: FOUNTAIN COUNTY

PAGE: 1

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

<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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