

FEDERAL IDENTIFICATION NUMBER:
35-2239228

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

UNIT NAME:
NORTH WEBSTER PUBLIC LIBRARY

COUNTY:
KOSCIUSKO COUNTY

ID: 43-5-303
(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 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: KRISTI RHODES

ADDRESS: PO BOX 825
301 N MAIN ST

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 834-7122

TITLE: BOOKKEEPER

DATE SIGNED: _____

CITY: NORTH WEBSTER

ZIP: 46555-0000

*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: NORTH WEBSTER PUBLIC LIBRARY

ID: 43-5-303

CASH UNITS ONLY

COUNTY: KOSCIUSKO 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						
2 CASH CHANGE	\$20.00	\$0.00	\$0.00	\$20.00	\$0.00	\$20.00
1 GENERAL	\$332,221.16	\$358,855.36	\$393,487.21	\$297,589.31	\$0.00	\$297,589.31
3 PETTY CASH	\$25.00	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00
Total by Fund Type:	\$332,266.16	\$358,855.36	\$393,487.21	\$297,634.31	\$0.00	\$297,634.31
FUND TYPE: SPECIAL REVENUE						
7 GIFT	\$71,581.98	\$7,942.42	\$11,568.99	\$67,955.41	\$10,000.00	\$77,955.41
5 RAINY DAY	\$30,000.00	\$33,724.94	\$0.00	\$63,724.94	\$0.00	\$63,724.94
Total by Fund Type:	\$101,581.98	\$41,667.36	\$11,568.99	\$131,680.35	\$10,000.00	\$141,680.35
FUND TYPE: CAPITAL PROJECTS						
4 LIBRARY IMPROVEMENT RESERVE	\$60,000.00	\$44,000.00	\$60,000.00	\$44,000.00	\$60,000.00	\$104,000.00
Total by Fund Type:	\$60,000.00	\$44,000.00	\$60,000.00	\$44,000.00	\$60,000.00	\$104,000.00
FUND TYPE: AGENCY						
6 PLAC CARD	\$90.00	\$600.00	\$510.00	\$180.00	\$0.00	\$180.00
Total by Fund Type:	\$90.00	\$600.00	\$510.00	\$180.00	\$0.00	\$180.00
Subtotal All Funds:	\$493,938.14	\$445,122.72	\$465,566.20	\$473,494.66	\$70,000.00	\$543,494.66

Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$60,000.00
Transfers In	\$69,371.65	
Transfers Out		\$69,371.65
Net Receipts and Disbursements	\$375,751.07	\$336,194.55

	<u>Title</u>	<u>Amount</u>
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Fund:	<u>1 GENERAL</u>	
1	GENERAL PROPERTY TAXES	\$217,731.43
2	OTHER TAXES	\$115,401.00
3	OTHER TAXES	\$11,120.81
	Total for: TAXES	\$344,253.24
4	COPY MACHINE CHARGES	\$2,639.34
7	CHARGES FOR SERVICES-OTHER	\$406.66
8	CHARGES FOR SERVICES-OTHER	\$240.00
	Total for: CHARGES FOR SERVICES	\$3,286.00
5	FINES AND FEES-OTHER	\$3,730.26
	Total for: FINES, FORFEITURES, AND FEES	\$3,730.26
10	INTEREST EARNED	\$7,259.67
6	CONTRIBUTIONS AND DONATIONS	\$85.17
	Total for: MISCELLANEOUS	\$7,344.84
9	REFUNDS-OTHER	\$241.02
	Total for: OTHER FINANCING SOURCES	\$241.02
	TOTAL RECEIPTS FOR 1 GENERAL	\$358,855.36
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Fund:	<u>7 GIFT</u>	
2	CHARGES FOR SERVICES-OTHER	\$40.00
	Total for: CHARGES FOR SERVICES	\$40.00
4	INTEREST EARNED	\$552.25
3	MISCELLANEOUS REVENUE-OTHER	\$898.47
	Total for: MISCELLANEOUS	\$1,450.72
1	OTHER FINANCING SOURCES	\$6,451.70
	Total for: OTHER FINANCING SOURCES	\$6,451.70
	TOTAL RECEIPTS FOR 7 GIFT	\$7,942.42
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Fund:	<u>5 RAINY DAY</u>	
2	OTHER TAXES	\$8,353.29
	Total for: TAXES	\$8,353.29
1	TRANSFER FROM LIBRARY OPERATING FUND	\$25,371.65
	Total for: OTHER FINANCING SOURCES	\$25,371.65
	TOTAL RECEIPTS FOR 5 RAINY DAY	\$33,724.94
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Fund:	<u>4 LIBRARY IMPROVEMENT RESERVE</u>	
1	TRANSFER FROM LIBRARY OPERATING FUND	\$44,000.00
	Total for: OTHER FINANCING SOURCES	\$44,000.00
	TOTAL RECEIPTS FOR 4 LIBRARY IMPROVEMENT RESERVE	\$44,000.00

	<u>Title</u>	<u>Amount</u>
Fund:	<u>6 PLAC CARD</u>	
1	MISCELLANEOUS REVENUE-OTHER	\$600.00
	Total for: MISCELLANEOUS	\$600.00
	TOTAL RECEIPTS FOR 6 PLAC CARD	\$600.00
	Total Receipts:	\$445,122.72

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

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COUNTY: KOSCIUSKO COUNTY
UNIT NAME: NORTH WEBSTER PUBLIC LIBRARY

Fund:	1 GENERAL		
	PERSONAL SERVICES		\$171,723.73
	SUPPLIES		\$10,718.00
	OTHER SERVICES AND CHARGES		\$56,864.30
	CAPITAL OUTLAY		\$84,809.53
	TRANSFER OF FUNDS		\$69,371.65
	TOTAL		\$393,487.21

Fund:	7 GIFT		
	SUPPLIES		\$695.92
	OTHER SERVICES AND CHARGES		\$62.02
	CAPITAL OUTLAY		\$10,020.00
	OTHER DISBURSEMENTS		\$791.05
	TOTAL		\$11,568.99

Fund:	4 LIBRARY IMPROVEMENT RESERVE		
	PURCHASE OF INVESTMENTS		\$60,000.00
	TOTAL		\$60,000.00

Fund:	6 PLAC CARD		
	OTHER DISBURSEMENTS		\$510.00
	TOTAL		\$510.00

TOTAL DISBURSEMENTS:			\$465,566.20
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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>
		MUT. FED MONEY MARKET	09-32007899				\$434,559.35
		MUT. FED.-CHECKING	09-28021955				\$38,935.31

Total CASH: **\$473,494.66**

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>
12/10/2007	7 GIFT	CERTIFICATE OF DEPOSIT	405-0000795	\$10,000.00	12/10/2008	4.80	\$0.00
12/10/2008	7 GIFT	CERTIFICATE OF DEPOSIT	405-0000795	\$0.00	01/10/2009	3.05	\$10,000.00

Total by Fund: **\$10,000.00**

03/20/2008	4 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	0937032611		07/20/2009	3.46	\$60,000.00
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Total by Fund: **\$60,000.00**

Total INVESTMENTS: **\$70,000.00**

Total Cash and Investments: **\$543,494.66**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NORTH WEBSTER PUBLIC LIBRARY
COUNTY: KOSCIUSKO 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: NORTH WEBSTER PUBLIC LIBRARY

ID: 43-5-303

COUNTY: KOSCIUSKO 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: NORTH WEBSTER PUBLIC LIBRARY

ID: 43-5-303

COUNTY: KOSCIUSKO 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: KOSCIUSKO COUNTY
UNIT NAME: NORTH WEBSTER PUBLIC LIBRARY

ID: 43-5-303
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1 GENERAL

BALANCE, JANUARY 1	<u>\$705,276.51</u>
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$84,809.53
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$84,809.53</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>\$790,086.04</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NORTH WEBSTER PUBLIC LIBRARY

ID: 43-5-303

COUNTY: KOSCIUSKO 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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