

FEDERAL IDENTIFICATION NUMBER:
35-1080701

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

UNIT NAME:
NORTH JUDSON - WAYNE TWP PUBLIC LIB

COUNTY:
STARKE COUNTY

ID: 75-5-213
(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 4 - CASH AND INVESTMENTS
- PART 5 - LONG-TERM INDEBTEDNESS
- PART 6 - INTERGOVERNMENTAL EXPENDITURES
- PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS AND DISBURSEMENTS
- 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: _____

TITLE: LIBRARIAN

PRINTED NAME OF OFFICIAL: JANE ELLEN FELCHUK

DATE SIGNED: _____

ADDRESS: 208 KELLER AVENUE

CITY: NORTH JUDSON

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 896-2841

ZIP: 46366-0000

*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

COUNTY: STARKE COUNTY

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	\$50.00	\$198,445.11	\$216,427.23	\$-17,932.12	\$0.00	\$-17,932.12
GENERAL	\$81,431.81	\$0.00	\$0.00	\$81,431.81	\$0.00	\$81,431.81
PETTY CASH	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
Total by Fund Type:	\$81,581.81	\$198,445.11	\$216,427.23	\$63,599.69	\$0.00	\$63,599.69
FUND TYPE: SPECIAL REVENUE						
COMMUNITY GRANTS	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00
DONATIONS	\$548.27	\$450.00	\$620.12	\$378.15	\$0.00	\$378.15
DONATIONS #2	\$5,577.00	\$215.00	\$0.00	\$5,792.00	\$0.00	\$5,792.00
GIFT	\$5,906.53	\$31,749.94	\$10,896.00	\$26,760.47	\$0.00	\$26,760.47
LEVY EXCESS	\$21,378.00	\$9,367.00	\$21,378.00	\$9,367.00	\$0.00	\$9,367.00
RAINY DAY	\$31,632.00	\$27,124.22	\$17,910.31	\$40,845.91	\$0.00	\$40,845.91
STATE GRANT	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00	\$0.00	\$1,800.00
Total by Fund Type:	\$67,841.80	\$70,706.16	\$53,604.43	\$84,943.53	\$0.00	\$84,943.53
FUND TYPE: DEBT SERVICE						
DEBT SERVICE - OTHER	\$39,695.24	\$71,680.20	\$74,887.00	\$36,488.44	\$0.00	\$36,488.44
Total by Fund Type:	\$39,695.24	\$71,680.20	\$74,887.00	\$36,488.44	\$0.00	\$36,488.44
FUND TYPE: CAPITAL PROJECTS						
LIBRARY CAPITAL PROJECTS	\$15,443.06	\$19,223.84	\$12,512.33	\$22,154.57	\$0.00	\$22,154.57
Total by Fund Type:	\$15,443.06	\$19,223.84	\$12,512.33	\$22,154.57	\$0.00	\$22,154.57
FUND TYPE: PRIVATE PURPOSE						
INVESTMENTS	\$31,682.07	\$0.00	\$31,682.07	\$0.00	\$0.00	\$0.00
UNENCUMBERED FUNDS	\$0.00	\$855.00	\$0.00	\$855.00	\$0.00	\$855.00
Total by Fund Type:	\$31,682.07	\$855.00	\$31,682.07	\$855.00	\$0.00	\$855.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NORTH JUDSON - WAYNE TWP PUBLIC LIB ID: 75-5-213

CASH UNITS ONLY

COUNTY: STARKE 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:	\$236,243.98	\$360,910.31	\$389,113.06	\$208,041.23	\$0.00	\$208,041.23
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$86,800.00				
Transfers Out			\$86,800.00			
Net Receipts and Disbursements		\$274,110.31	\$302,313.06			

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

ID: 75-5-213 PAGE: 1

UNIT NAME: NORTH JUDSON - WAYNE TWP PUBLIC LIB

COUNTY: STARKE COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>CASH CHANGE</u>	
GENERAL PROPERTY TAXES	\$108,474.55
Total for: TAXES	\$108,474.55
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$338.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$16,232.57
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,047.10
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$15,819.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$6,753.00
LOCAL GOVERNMENT GRANT-OTHER	\$900.00
Total for: INTERGOVERNMENTAL	\$41,089.67
COPY MACHINE CHARGES	\$1,401.07
CHARGES FOR SERVICES-OTHER	\$1,117.30
Total for: CHARGES FOR SERVICES	\$2,518.37
FINES AND FEES-OTHER	\$1,191.77
Total for: FINES, FORFEITURES, AND FEES	\$1,191.77
INTEREST EARNED	\$4,198.51
Total for: MISCELLANEOUS	\$4,198.51
TRANSFER OF FUNDS-OTHER	\$21,378.00
TRANSFER OF FUNDS-OTHER	\$9,000.00
TRANSFER OF FUNDS-OTHER	\$6,000.00
REFUNDS-OTHER	\$59.31
REFUNDS-OTHER	\$2,033.75
REIMBURSEMENTS-OTHER	\$2,501.18
Total for: OTHER FINANCING SOURCES	\$40,972.24
TOTAL RECEIPTS FOR CASH CHANGE	\$198,445.11
Fund: <u>DONATIONS</u>	
CONTRIBUTIONS AND DONATIONS	\$450.00
Total for: MISCELLANEOUS	\$450.00
TOTAL RECEIPTS FOR DONATIONS	\$450.00
Fund: <u>STATE GRANT</u>	
CONTRIBUTIONS AND DONATIONS	\$1,800.00
Total for: MISCELLANEOUS	\$1,800.00
TOTAL RECEIPTS FOR STATE GRANT	\$1,800.00
Fund: <u>DONATIONS #2</u>	
CONTRIBUTIONS AND DONATIONS	\$215.00
Total for: MISCELLANEOUS	\$215.00

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

ID: 75-5-213 PAGE: 2
 UNIT NAME: NORTH JUDSON - WAYNE TWP PUBLIC LIB
 COUNTY: STARKE COUNTY

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR DONATIONS #2	\$215.00
Fund: <u>GIFT</u>	
CONTRIBUTIONS AND DONATIONS	\$10,749.94
Total for: MISCELLANEOUS	\$10,749.94
TRANSFER OF FUNDS-OTHER	\$21,000.00
Total for: OTHER FINANCING SOURCES	\$21,000.00
TOTAL RECEIPTS FOR GIFT	\$31,749.94
Fund: <u>RAINY DAY</u>	
TRANSFER FROM LIBRARY OPERATING FUND	\$19,200.00
REIMBURSEMENTS-OTHER	\$7,924.22
Total for: OTHER FINANCING SOURCES	\$27,124.22
TOTAL RECEIPTS FOR RAINY DAY	\$27,124.22
Fund: <u>LEVY EXCESS</u>	
TRANSFER FROM LIBRARY OPERATING FUND	\$9,367.00
Total for: OTHER FINANCING SOURCES	\$9,367.00
TOTAL RECEIPTS FOR LEVY EXCESS	\$9,367.00
Fund: <u>DEBT SERVICE - OTHER</u>	
GENERAL PROPERTY TAXES	\$61,665.13
OTHER TAXES	\$192.00
Total for: TAXES	\$61,857.13
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$9,227.81
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$595.26
Total for: INTERGOVERNMENTAL	\$9,823.07
TOTAL RECEIPTS FOR DEBT SERVICE - OTHER	\$71,680.20
Fund: <u>LIBRARY CAPITAL PROJECTS</u>	
GENERAL PROPERTY TAXES	\$16,537.47
OTHER TAXES	\$52.00
Total for: TAXES	\$16,589.47
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$2,474.73
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$159.64
Total for: INTERGOVERNMENTAL	\$2,634.37
TOTAL RECEIPTS FOR LIBRARY CAPITAL PROJECTS	\$19,223.84
Fund: <u>UNENCUMBERED FUNDS</u>	
TRANSFER FROM LIBRARY OPERATING FUND	\$855.00

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

ID: 75-5-213 PAGE: 3
UNIT NAME: NORTH JUDSON - WAYNE TWP PUBLIC LIB
COUNTY: STARKE COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>LIBRARY CAPITAL PROJECTS</u>	
Total for: OTHER FINANCING SOURCES	\$855.00
TOTAL RECEIPTS FOR UNENCUMBERED FUNDS	\$855.00
Total Receipts:	\$360,910.31

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

ID: 75-5-213 PAGE: 1
COUNTY: STARKE COUNTY
UNIT NAME: NORTH JUDSON - WAYNE TWP PUBLIC LIB

Fund:	CASH CHANGE		
	PERSONAL SERVICES		\$108,252.70
	SUPPLIES		\$2,235.84
	OTHER SERVICES AND CHARGES		\$51,044.44
	CAPITAL OUTLAY		\$23,016.25
	TRANSFER OF FUNDS		\$31,878.00
	TOTAL		\$216,427.23

Fund:	DONATIONS		
	OTHER DISBURSEMENTS		\$620.12
	TOTAL		\$620.12

Fund:	STATE GRANT		
	OTHER DISBURSEMENTS		\$1,800.00
	TOTAL		\$1,800.00

Fund:	GIFT		
	OTHER DISBURSEMENTS		\$10,896.00
	TOTAL		\$10,896.00

Fund:	RAINY DAY		
	OTHER DISBURSEMENTS		\$17,910.31
	TOTAL		\$17,910.31

Fund:	COMMUNITY GRANTS		
	SUPPLIES		\$1,000.00
	TOTAL		\$1,000.00

Fund:	LEVY EXCESS		
	TRANSFER OF FUNDS		\$21,378.00
	TOTAL		\$21,378.00

Fund:	DEBT SERVICE - OTHER		
	OTHER DISBURSEMENTS		\$72,000.00
	TRANSFER OF FUNDS		\$2,887.00
	TOTAL		\$74,887.00

Fund:	LIBRARY CAPITAL PROJECTS		
	PERSONAL SERVICES		\$4,800.00
	OTHER DISBURSEMENTS		\$7,055.33
	TRANSFER OF FUNDS		\$657.00
	TOTAL		\$12,512.33

Fund:	INVESTMENTS		
	OTHER DISBURSEMENTS		\$1,682.07
	TRANSFER OF FUNDS		\$30,000.00
	TOTAL		\$31,682.07

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

ID: 75-5-213 PAGE: 2

COUNTY: STARKE COUNTY
UNIT NAME: NORTH JUDSON - WAYNE TWP PUBLIC LIB

TOTAL DISBURSEMENTS:

\$389,113.06

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NORTH JUDSON - WAYNE TWP PUBLIC LIB ID: 75-5-213
COUNTY: STARKE 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>
		CASH	M	\$0.00			\$50.00
		PETTY CASH	L	\$0.00			\$100.00
		FIRST NATIONAL	7007305	\$0.00			\$207,891.23

Total CASH: **\$208,041.23**

Total Cash and Investments: **\$208,041.23**

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

OTHER REVENUE BONDS

OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$495,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$40,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$455,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$32,000.00

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: NORTH JUDSON - WAYNE TWP PUBLIC LIB ID: 75-5-213

COUNTY: STARKE 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 JUDSON - WAYNE TWP PUBLIC LIB ID: 75-5-213

COUNTY: STARKE 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>
IN1	TECHNOLOGY GRANT	AUDITOR OF THE STATE	\$2,700.00	CASH CHANGE	\$1,800.00	\$900.00

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

COUNTY: STARKE COUNTY
UNIT NAME: NORTH JUDSON - WAYNE TWP PUBLIC LIB

ID: 75-5-213
PAGE: 1

BALANCE, JANUARY 1

ADDITIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL ADDITIONS

REDUCTIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL REDUCTIONS

BALANCE, DECEMBER 31

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NORTH JUDSON - WAYNE TWP PUBLIC LIB ID: 75-5-213

COUNTY: STARKE 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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