FEDERAL IDENTIFICATION NUMBER:
35-1505528

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

UNIT NAME:
WAVELAND BROWN TOWNSHIP LIBRARY

COUNTY:
MONTGOMERY COUNTY

ANNUAL LIBRARY FINANCIAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

LAR-1 (REVISED 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

ID: 54-5-159
(State Board of Accounts USE ONLY)

'ENTS:

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
PART 3 - DISBURSEMENTS REPORT BY FUND
PART 4 - CASH AND INVESTMENTS
PART 5 - LONG-TERM INDEBTEDNESS
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PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS AND DISBURSEMENTS
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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: _____ TITLE: DIRECTOR

PRINTED NAME OF OFFICIAL: SARA BALDWIN DATE SIGNED: _____

ADDRESS: 115 E. GREEN STREET CITY: WAVELAND
PO BOX 158

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 435-2700 ZIP: 47989-0158

*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: WAVELAND BROWN TOWNSHIP LIBRARY ID: 54-5-159

CASH UNITS ONLY COUNTY: MONTGOMERY COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES

FOR THE FISCAL YEAR ENDING 2008

Funds **Section I**	Beginning Cash Fund Balances 01/01/2008	2008 Receipts	2008 Disbursements	Ending Cash Fund Balances 12/31/2008	Investments at 12/31/2008	Total Cash and Investments at 12/31/2008
FUND TYPE: GENERAL						
261 CASH CHANGE	$25.00	$0.00	$0.00	$25.00	$0.00	$25.00
101 OPERATING	$-4,885.65	$147,554.37	$137,366.42	$5,302.30	$0.00	$5,302.30
260 PETTY CASH	$40.00	$293.86	$293.86	$40.00	$0.00	$40.00
STATE TECH FUND GRANT FUND	$117.39	$263.95	$271.24	$110.10	$0.00	$110.10
Total by Fund Type:	**$-4,703.26**	**$148,112.18**	**$137,931.52**	**$5,477.40**	**$0.00**	**$5,477.40**
FUND TYPE: SPECIAL REVENUE						
401 GIFT	$1,143.00	$3,193.42	$1,978.71	$2,357.71	$5,000.00	$7,357.71
61 RAINY DAY	$800.00	$0.00	$0.00	$800.00	$0.00	$800.00
Total by Fund Type:	**$1,943.00**	**$3,193.42**	**$1,978.71**	**$3,157.71**	**$5,000.00**	**$8,157.71**
FUND TYPE: CAPITAL PROJECTS						
2011 LIBRARY IMPROVEMENT RESERVE	$25,940.51	$104,641.46	$61,987.84	$68,594.13	$106,440.62	$175,034.75
Total by Fund Type:	**$25,940.51**	**$104,641.46**	**$61,987.84**	**$68,594.13**	**$106,440.62**	**$175,034.75**
FUND TYPE: AGENCY						
2021 PLAC CARD	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total by Fund Type:	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Subtotal All Funds:	**$23,180.25**	**$255,947.06**	**$201,898.07**	**$77,229.24**	**$111,440.62**	**$188,669.86**

Section II

Less:		
Investment Sales	$62,357.60	
Investment Purchases		$25,000.00
Transfers In	$64,000.00	
Transfers Out		$64,000.00
Net Receipts and Disbursements	$129,589.46	$112,898.07

CASH AND INVESTMENTS ON PART 4 ARE 186408.98! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

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UNIT NAME: WAVELAND BROWN TOWNSHIP LIBRARY

PART 2 - RECEIPTS COUNTY: MONTGOMERY COUNTY

FOR THE FISCAL YEAR ENDING 2008

	Title	Amount
Fund:	260 PETTY CASH	
2711	REIMBURSEMENTS-OTHER	$293.86
	Total for: OTHER FINANCING SOURCES	**$293.86**
	TOTAL RECEIPTS FOR 260 PETTY CASH	**$293.86**
Fund:	STATE TECH FUND GRANT FUND	
	SPECIAL STATE LIBRARY DISTRIBUTION	$263.95
	Total for: INTERGOVERNMENTAL	**$263.95**
	TOTAL RECEIPTS FOR STATE TECH FUND GRANT FUND	**$263.95**
Fund:	101 OPERATING	
100	GENERAL PROPERTY TAXES	$86,109.94
	Total for: TAXES	**$86,109.94**
201	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	$788.00
202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	$8,800.78
217	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	$1,138.00
212	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	$21,322.38
	Total for: INTERGOVERNMENTAL	**$32,049.16**
	COPY MACHINE CHARGES	$460.75
	Total for: CHARGES FOR SERVICES	**$460.75**
	FINES AND FEES-OTHER	$1,406.15
	Total for: FINES, FORFEITURES, AND FEES	**$1,406.15**
	INTEREST EARNED	$73.08
	MISCELLANEOUS REVENUE-OTHER	$311.25
5600	MISCELLANEOUS REVENUE-OTHER	$144.04
	Total for: MISCELLANEOUS	**$528.37**
	TRANSFER OF FUNDS-OTHER	$27,000.00
	Total for: OTHER FINANCING SOURCES	**$27,000.00**
	TOTAL RECEIPTS FOR 101 OPERATING	**$147,554.37**
Fund:	401 GIFT	
6100	INTEREST EARNED	$230.14
6400	CONTRIBUTIONS AND DONATIONS	$2,963.28
	Total for: MISCELLANEOUS	**$3,193.42**
	TOTAL RECEIPTS FOR 401 GIFT	**$3,193.42**
Fund:	2011 LIBRARY IMPROVEMENT RESERVE	
6100	INTEREST EARNED	$5,283.86
	Total for: MISCELLANEOUS	**$5,283.86**

UNIT NAME: WAVELAND BROWN TOWNSHIP LIBRARY

PART 2 - RECEIPTS COUNTY: MONTGOMERY COUNTY

FOR THE FISCAL YEAR ENDING 2008

	Title	Amount
Fund:	2011 LIBRARY IMPROVEMENT RESERVE	
	TRANSFER FROM LIBRARY OPERATING FUND	$37,000.00
5500	SALE OF INVESTMENTS	$62,357.60
	Total for: OTHER FINANCING SOURCES	**$99,357.60**
	TOTAL RECEIPTS FOR 2011 LIBRARY IMPROVEMENT RESERVE	**$104,641.46**
	Total Receipts:	**$255,947.06**

Fund: 260 PETTY CASH		
	SUPPLIES	$260.79
	OTHER SERVICES AND CHARGES	$28.58
	CAPITAL OUTLAY	$4.49
TOTAL		**$293.86**
Fund: STATE TECH FUND GRANT FUND		
	OTHER SERVICES AND CHARGES	$271.24
TOTAL		**$271.24**
Fund: 101 OPERATING		
	PERSONAL SERVICES	$49,411.76
	SUPPLIES	$10,888.35
	OTHER SERVICES AND CHARGES	$20,032.14
	CAPITAL OUTLAY	$20,034.17
	TRANSFER OF FUNDS	$37,000.00
TOTAL		**$137,366.42**
Fund: 401 GIFT		
	SUPPLIES	$1,878.71
	OTHER SERVICES AND CHARGES	$100.00
TOTAL		**$1,978.71**
Fund: 2011 LIBRARY IMPROVEMENT RESERVE		
	CAPITAL OUTLAY	$9,987.84
	TRANSFER OF FUNDS	$27,000.00
	PURCHASE OF INVESTMENTS	$25,000.00
TOTAL		**$61,987.84**

TOTAL DISBURSEMENTS: $201,898.07

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WAVELAND BROWN TOWNSHIP LIBRARY ID: 54-5-159
COUNTY: MONTGOMERY COUNTY

PART 4 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2008

CASH

Purchase Date	Fund Name	Description	Serial No./Acct. No.	Investment Balance, Jan 1	Maturity Date	Interest Rate	Purchase Cost
		CASH ON HAND	1XX	$0.00			$25.00
		PETTY CASH	2XX	$0.00			$40.00
		REGULAR SAVINGS	XXX2332	$0.00			$16,338.20
		LIRF SAVINGS	XXX8495	$0.00			$58,565.16
Total CASH:							**$74,968.36**

INVESTMENTS

Purchase Date	Fund Name	Description	Serial No./Acct. No.	Investment Balance, Jan 1	Maturity Date	Interest Rate	Purchase Cost
09/22/2007	401 GIFT	CERTIFICATE OF DEPOSIT	1300000784	$5,000.00	11/22/2009	4.59	$5,000.00
Total by Fund:							**$5,000.00**
01/02/2007	2011 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	1300000713	$35,253.58	01/02/2009	4.59	$35,253.58
09/22/2007	2011 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	1300000783	$10,000.00	09/22/2009	4.59	$10,000.00
04/19/2008	2011 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	1300000838	$25,000.00	04/19/2010	2.65	$25,000.00
06/09/2004	2011 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	1300000579	$36,187.04	06/09/2009	3.50	$36,187.04
Total by Fund:							**$106,440.62**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WAVELAND BROWN TOWNSHIP LIBRARY ID: 54-5-159
COUNTY: MONTGOMERY COUNTY

PART 4 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2008

INVESTMENTS

Purchase Date	Fund Name	Description	Serial No./Acct. No.	Investment Balance, Jan 1	Maturity Date	Interest Rate	Purchase Cost
Total INVESTMENTS:							**$111,440.62**

Total Cash and Investments: **$186,408.98**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WAVELAND BROWN TOWNSHIP LIBRARY ID: 54-5-159
COUNTY: MONTGOMERY COUNTY

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: WAVELAND BROWN TOWNSHIP LIBRARY ID: 54-5-159

COUNTY: MONTGOMERY COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES

FOR THE FISCAL YEAR ENDING 2008

CFDA Number	Federal Title	Agency	Award Amount	Fund Title	Receipts	Disbursements

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WAVELAND BROWN TOWNSHIP LIBRARY ID: 54-5-159

COUNTY: MONTGOMERY COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES

FOR THE FISCAL YEAR ENDING 2008

Grant Number	Project Name	State Agency	Award Amount	Fund Title	Receipts	Disbursements

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

COUNTY: MONTGOMERY COUNTY
UNIT NAME: WAVELAND BROWN TOWNSHIP LIBRARY

ID: 54-5-159

	101 OPERATING
BALANCE, JANUARY 1	$319,030.04
ADDITIONS:	
LAND	$4,338.98
INFRASTRUCTURE	$0.00
BUILDINGS	$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	$0.00
MACHINERY AND EQUIPMENT	$22,621.39
CONSTRUCTION IN PROGRESS	$0.00
TOTAL ADDITIONS	$26,960.37
REDUCTIONS:	
LAND	$0.00
INFRASTRUCTURE	$0.00
BUILDINGS	$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	$0.00
MACHINERY AND EQUIPMENT	$22,856.02
CONSTRUCTION IN PROGRESS	$0.00
TOTAL REDUCTIONS	$22,856.02
BALANCE, DECEMBER 31	$323,134.39

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WAVELAND BROWN TOWNSHIP LIBRARY ID: 54-5-159

COUNTY: MONTGOMERY COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

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FOR THE FISCAL YEAR ENDING 2008

Federal ID	Name	Address	County of Operation	Name of Operating Officer	Phone Number	Description of Funding	Amount