

FEDERAL IDENTIFICATION NUMBER:  
35-6002987

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

UNIT NAME:  
SOUTH WHITLEY PUBLIC LIBRARY

COUNTY:  
WHITLEY COUNTY

ID: 92-5-251  
(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 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
- PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
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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: DARCI KESSIE

ADDRESS: 201 E FRONT STREET

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 723-5321

TITLE: DIRECTOR

DATE SIGNED: \_\_\_\_\_

CITY: SOUTH WHITLEY

ZIP: 46787-0000

\*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: SOUTH WHITLEY PUBLIC LIBRARY

ID: 92-5-251

**CASH UNITS ONLY**

COUNTY: WHITLEY COUNTY

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

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<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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
100 GENERAL	\$189,133.01	\$421,822.52	\$542,465.72	\$68,489.81	\$100,000.00	\$168,489.81
<b>Total by Fund Type:</b>	<b>\$189,133.01</b>	<b>\$421,822.52</b>	<b>\$542,465.72</b>	<b>\$68,489.81</b>	<b>\$100,000.00</b>	<b>\$168,489.81</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
350 BOOK BUDDIES FUND	\$673.67	\$419.00	\$0.00	\$1,092.67	\$0.00	\$1,092.67
800 ELI LILLY FUND	\$48,304.63	\$0.00	\$36,467.00	\$11,837.63	\$0.00	\$11,837.63
300 GIFT FUND	\$21,128.65	\$1,284.67	\$0.00	\$22,413.32	\$0.00	\$22,413.32
500 GRANT FUND	\$1,253.30	\$1,000.00	\$996.00	\$1,257.30	\$0.00	\$1,257.30
750 RAINY DAY	\$50,000.00	\$60,839.80	\$100,000.00	\$10,839.80	\$100,000.00	\$110,839.80
650 STATE TECHNOLOGY GRANT FUND	\$0.00	\$4,500.00	\$0.00	\$4,500.00	\$0.00	\$4,500.00
<b>Total by Fund Type:</b>	<b>\$121,360.25</b>	<b>\$68,043.47</b>	<b>\$137,463.00</b>	<b>\$51,940.72</b>	<b>\$100,000.00</b>	<b>\$151,940.72</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
550 LIBRARY CAPITAL PROJECTS	\$4,305.87	\$628.53	\$4,934.40	\$0.00	\$0.00	\$0.00
400 LIBRARY IMPROVEMENT RESERVE	\$1,818.85	\$20,000.00	\$0.00	\$21,818.85	\$0.00	\$21,818.85
<b>Total by Fund Type:</b>	<b>\$6,124.72</b>	<b>\$20,628.53</b>	<b>\$4,934.40</b>	<b>\$21,818.85</b>	<b>\$0.00</b>	<b>\$21,818.85</b>
<b>FUND TYPE: AGENCY</b>						
200 PAYROLL	\$2,817.36	\$38,080.15	\$37,627.15	\$3,270.36	\$0.00	\$3,270.36
600 PLAC CARD	\$240.00	\$1,050.00	\$870.00	\$420.00	\$0.00	\$420.00
<b>Total by Fund Type:</b>	<b>\$3,057.36</b>	<b>\$39,130.15</b>	<b>\$38,497.15</b>	<b>\$3,690.36</b>	<b>\$0.00</b>	<b>\$3,690.36</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SOUTH WHITLEY PUBLIC LIBRARY

ID: 92-5-251

**CASH UNITS ONLY**

COUNTY: WHITLEY COUNTY

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

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<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>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$319,675.34</b>	<b>\$549,624.67</b>	<b>\$723,360.27</b>	<b>\$145,939.74</b>	<b>\$200,000.00</b>	<b>\$345,939.74</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$200,000.00			
Transfers In		\$74,934.40				
Transfers Out			\$74,934.40			
Net Receipts and Disbursements		\$474,690.27	\$448,425.87			

UNIT NAME: SOUTH WHITLEY PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: WHITLEY COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>100 GENERAL</u>	
GENERAL PROPERTY TAXES	\$203,815.91
<b>Total for: TAXES</b>	<b>\$203,815.91</b>
FED. GRANTS-LSTA GRANTS	\$8,000.00
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$787.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$17,856.88
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,202.00
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$128,454.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$16,353.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$172,652.88</b>
COPY MACHINE CHARGES	\$1,575.67
CONTRACTUAL SERVICES	\$31,500.00
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$33,075.67</b>
FINES AND FEES-OTHER	\$4,403.81
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$4,403.81</b>
INTEREST EARNED	\$7,525.25
MISCELLANEOUS REVENUE-OTHER	\$349.00
<b>Total for: MISCELLANEOUS</b>	<b>\$7,874.25</b>
<b>TOTAL RECEIPTS FOR 100 GENERAL</b>	<b>\$421,822.52</b>
Fund: <u>750 RAINY DAY</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$5,905.40
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$5,905.40</b>
TRANSFER FROM LIBRARY OPERATING FUND	\$50,000.00
TRANSFER OF FUNDS-OTHER	\$4,934.40
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$54,934.40</b>
<b>TOTAL RECEIPTS FOR 750 RAINY DAY</b>	<b>\$60,839.80</b>
Fund: <u>350 BOOK BUDDIES FUND</u>	
MISCELLANEOUS REVENUE-OTHER	\$419.00
<b>Total for: MISCELLANEOUS</b>	<b>\$419.00</b>
<b>TOTAL RECEIPTS FOR 350 BOOK BUDDIES FUND</b>	<b>\$419.00</b>
Fund: <u>300 GIFT FUND</u>	
CONTRIBUTIONS AND DONATIONS	\$1,284.67
<b>Total for: MISCELLANEOUS</b>	<b>\$1,284.67</b>
<b>TOTAL RECEIPTS FOR 300 GIFT FUND</b>	<b>\$1,284.67</b>
Fund: <u>500 GRANT FUND</u>	
OTHER FINANCING SOURCES	\$1,000.00

Title	Amount
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$1,000.00</b>
<b>TOTAL RECEIPTS FOR 500 GRANT FUND</b>	<b>\$1,000.00</b>
Fund: <u>650 STATE TECHNOLOGY GRANT FUND</u>	
STATE GRANTS-OTHER	\$4,500.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$4,500.00</b>
<b>TOTAL RECEIPTS FOR 650 STATE TECHNOLOGY GRANT FUND</b>	<b>\$4,500.00</b>
Fund: <u>550 LIBRARY CAPITAL PROJECTS</u>	
GENERAL PROPERTY TAXES	\$579.76
<b>Total for: TAXES</b>	<b>\$579.76</b>
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$48.77
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$48.77</b>
<b>TOTAL RECEIPTS FOR 550 LIBRARY CAPITAL PROJECTS</b>	<b>\$628.53</b>
Fund: <u>400 LIBRARY IMPROVEMENT RESERVE</u>	
TRANSFER FROM LIBRARY OPERATING FUND	\$20,000.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$20,000.00</b>
<b>TOTAL RECEIPTS FOR 400 LIBRARY IMPROVEMENT RESERVE</b>	<b>\$20,000.00</b>
Fund: <u>200 PAYROLL</u>	
OTHER FINANCING SOURCES	\$38,080.15
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$38,080.15</b>
<b>TOTAL RECEIPTS FOR 200 PAYROLL</b>	<b>\$38,080.15</b>
Fund: <u>600 PLAC CARD</u>	
PLAC CARD SALES	\$1,050.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$1,050.00</b>
<b>TOTAL RECEIPTS FOR 600 PLAC CARD</b>	<b>\$1,050.00</b>
<b>Total Receipts:</b>	<b>\$549,624.67</b>

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

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COUNTY: WHITLEY COUNTY  
UNIT NAME: SOUTH WHITLEY PUBLIC LIBRARY

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Fund:	100 GENERAL		
	PERSONAL SERVICES		\$215,717.91
	SUPPLIES		\$13,586.06
	OTHER SERVICES AND CHARGES		\$71,623.39
	CAPITAL OUTLAY		\$71,538.36
	TRANSFER OF FUNDS		\$70,000.00
	PURCHASE OF INVESTMENTS		\$100,000.00
	<b>TOTAL</b>		<b>\$542,465.72</b>

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Fund:	750 RAINY DAY		
	PURCHASE OF INVESTMENTS		\$100,000.00
	<b>TOTAL</b>		<b>\$100,000.00</b>

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Fund:	500 GRANT FUND		
	OTHER SERVICES AND CHARGES		\$996.00
	<b>TOTAL</b>		<b>\$996.00</b>

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Fund:	800 ELI LILLY FUND		
	CAPITAL OUTLAY		\$36,467.00
	<b>TOTAL</b>		<b>\$36,467.00</b>

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Fund:	550 LIBRARY CAPITAL PROJECTS		
	TRANSFER OF FUNDS		\$4,934.40
	<b>TOTAL</b>		<b>\$4,934.40</b>

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Fund:	200 PAYROLL		
	OTHER DISBURSEMENTS		\$37,627.15
	<b>TOTAL</b>		<b>\$37,627.15</b>

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Fund:	600 PLAC CARD		
	OTHER DISBURSEMENTS		\$870.00
	<b>TOTAL</b>		<b>\$870.00</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$723,360.27</b>
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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>
		CHECKING	CROSSROADS BANK	\$0.00			\$31,318.98
		SAVINGS ACCOUNT	CROSSROADS BANK	\$0.00			\$114,570.76
		PETTY CASH	PETTY CASH	\$0.00			\$50.00

**Total CASH:** **\$145,939.74**

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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>
10/09/2008	100 GENERAL	CERTIFICATE OF DEPOSIT	LAKE CITY BANK CD	\$100,000.00	10/09/2009	3.65	\$100,000.00

**Total by Fund:** **\$100,000.00**

12/30/2008	750 RAINY DAY	CERTIFICATE OF DEPOSIT	LAKE CITY BANK CD	\$100,000.00	10/09/2009	3.65	\$100,000.00
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**Total by Fund:** **\$100,000.00**

**Total INVESTMENTS:** **\$200,000.00**

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**Total Cash and Investments:** **\$345,939.74**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SOUTH WHITLEY PUBLIC LIBRARY  
COUNTY: WHITLEY COUNTY

ID: 92-5-251

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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:

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	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SOUTH WHITLEY PUBLIC LIBRARY

ID: 92-5-251

COUNTY: WHITLEY COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2008

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<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>
45.310	LSTA FEDERAL GRANT	FEDERAL	\$8,000.00	100 GENERAL	\$8,000.00	\$8,000.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SOUTH WHITLEY PUBLIC LIBRARY

ID: 92-5-251

COUNTY: WHITLEY COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2008

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<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>
6000194900	LIBRARY CONNECATIVITY GRANT	STATE	\$4,500.00	650 STATE TECHNOLOGY GRANT FUND	\$4,500.00	\$0.00

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

COUNTY: WHITLEY COUNTY  
UNIT NAME: SOUTH WHITLEY PUBLIC LIBRARY

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100 GENERAL

BALANCE, JANUARY 1	<u>\$910,830.11</u>
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$57,880.09
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$57,880.09</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$4,410.80
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$4,410.80</u>
BALANCE, DECEMBER 31	<u>\$964,299.40</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SOUTH WHITLEY PUBLIC LIBRARY

ID: 92-5-251

COUNTY: WHITLEY COUNTY

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

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<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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