

FEDERAL IDENTIFICATION NUMBER:
35-6000216

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

UNIT NAME:
AURORA PUBLIC LIBRARY

COUNTY:
DEARBORN COUNTY

ID: 15-5-33
(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 5 - LONG-TERM INDEBTEDNESS
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- PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS AND DISBURSEMENTS
- PART 8 - STATEMENT OF STATE GRANT RECEIPTS AND DISBURSEMENTS
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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: _____

TITLE: LIBRARY DIRECTOR

PRINTED NAME OF OFFICIAL: MARYALICE HORTON

DATE SIGNED: _____

ADDRESS: 414 2ND STREET

CITY: AURORA

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 926-0646

ZIP: 47001-1384

*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: AURORA PUBLIC LIBRARY

ID: 15-5-33

CASH UNITS ONLY

COUNTY: DEARBORN 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						
1 GENERAL	\$493,598.82	\$727,660.40	\$895,686.49	\$325,572.73	\$0.00	\$325,572.73
Total by Fund Type:	\$493,598.82	\$727,660.40	\$895,686.49	\$325,572.73	\$0.00	\$325,572.73
FUND TYPE: SPECIAL REVENUE						
10 GIFT	\$123,243.16	\$141,818.25	\$173,036.02	\$92,025.39	\$525,446.38	\$617,471.77
60 GRANTS GENERAL	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00
90 POSTAGE	\$368.99	\$233.38	\$193.32	\$409.05	\$0.00	\$409.05
41 RAINY DAY	\$736,121.76	\$68,663.90	\$0.00	\$804,785.66	\$0.00	\$804,785.66
21 STATE TECHNOLOGY FUND GRANT	\$3,975.00	\$7,950.00	\$1,987.50	\$9,937.50	\$0.00	\$9,937.50
Total by Fund Type:	\$865,708.91	\$218,665.53	\$177,216.84	\$907,157.60	\$525,446.38	\$1,432,603.98
FUND TYPE: DEBT SERVICE						
30 BOND AND INTEREST REDEMPTION	\$31,828.38	\$92,153.42	\$110,425.00	\$13,556.80	\$0.00	\$13,556.80
Total by Fund Type:	\$31,828.38	\$92,153.42	\$110,425.00	\$13,556.80	\$0.00	\$13,556.80
FUND TYPE: CAPITAL PROJECTS						
50 LIBRARY CAPITAL PROJECTS	\$456,048.53	\$109,432.93	\$17,179.24	\$548,302.22	\$0.00	\$548,302.22
40 LIBRARY IMPROVEMENT RESERVE	\$1,677,733.12	\$56,521.34	\$0.00	\$1,734,254.46	\$183,105.92	\$1,917,360.38
Total by Fund Type:	\$2,133,781.65	\$165,954.27	\$17,179.24	\$2,282,556.68	\$183,105.92	\$2,465,662.60
FUND TYPE: AGENCY						
20 PLAC CARD	\$0.00	\$90.00	\$90.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$0.00	\$90.00	\$90.00	\$0.00	\$0.00	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: AURORA PUBLIC LIBRARY

ID: 15-5-33

CASH UNITS ONLY

COUNTY: DEARBORN 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:	\$3,524,917.76	\$1,204,523.62	\$1,200,597.57	\$3,528,843.81	\$708,552.30	\$4,237,396.11
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$100,000.00				
Transfers Out			\$100,000.00			
Net Receipts and Disbursements		\$1,104,523.62	\$1,100,597.57			

UNIT NAME: AURORA PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: DEARBORN COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>1 GENERAL</u>	
GENERAL PROPERTY TAXES	\$470,739.94
Total for: TAXES	\$470,739.94
STATEWIDE LIBRARY CARD PROGRAM	\$411.90
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$2,592.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$3,451.55
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$190,157.00
Total for: INTERGOVERNMENTAL	\$196,612.45
FINES AND FEES-OTHER	\$7,107.54
Total for: FINES, FORFEITURES, AND FEES	\$7,107.54
INTEREST EARNED	\$45,881.85
Total for: MISCELLANEOUS	\$45,881.85
REFUNDS-OTHER	\$7,318.62
Total for: OTHER FINANCING SOURCES	\$7,318.62
TOTAL RECEIPTS FOR 1 GENERAL	\$727,660.40
Fund: <u>10 GIFT</u>	
CONTRIBUTIONS AND DONATIONS	\$141,818.25
Total for: MISCELLANEOUS	\$141,818.25
TOTAL RECEIPTS FOR 10 GIFT	\$141,818.25
Fund: <u>41 RAINY DAY</u>	
OTHER TAXES	\$18,663.90
Total for: TAXES	\$18,663.90
TRANSFER FROM LIBRARY OPERATING FUND	\$50,000.00
Total for: OTHER FINANCING SOURCES	\$50,000.00
TOTAL RECEIPTS FOR 41 RAINY DAY	\$68,663.90
Fund: <u>90 POSTAGE</u>	
FINES AND FEES-OTHER	\$233.38
Total for: FINES, FORFEITURES, AND FEES	\$233.38
TOTAL RECEIPTS FOR 90 POSTAGE	\$233.38
Fund: <u>21 STATE TECHNOLOGY FUND GRANT</u>	
SPECIAL STATE LIBRARY DISTRIBUTION	\$7,950.00
Total for: INTERGOVERNMENTAL	\$7,950.00
TOTAL RECEIPTS FOR 21 STATE TECHNOLOGY FUND GRANT	\$7,950.00
Fund: <u>30 BOND AND INTEREST REDEMPTION</u>	

<u>Title</u>	<u>Amount</u>
Fund: <u>30 BOND AND INTEREST REDEMPTION</u>	
GENERAL PROPERTY TAXES	\$91,374.10
Total for: TAXES	\$91,374.10
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$503.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$276.32
Total for: INTERGOVERNMENTAL	\$779.32
TOTAL RECEIPTS FOR 30 BOND AND INTEREST REDEMPTION	\$92,153.42
Fund: <u>50 LIBRARY CAPITAL PROJECTS</u>	
GENERAL PROPERTY TAXES	\$108,506.80
Total for: TAXES	\$108,506.80
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$598.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$328.13
Total for: INTERGOVERNMENTAL	\$926.13
TOTAL RECEIPTS FOR 50 LIBRARY CAPITAL PROJECTS	\$109,432.93
Fund: <u>40 LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$6,521.34
Total for: MISCELLANEOUS	\$6,521.34
TRANSFER FROM LIBRARY OPERATING FUND	\$50,000.00
Total for: OTHER FINANCING SOURCES	\$50,000.00
TOTAL RECEIPTS FOR 40 LIBRARY IMPROVEMENT RESERVE	\$56,521.34
Fund: <u>20 PLAC CARD</u>	
PLAC CARD SALES	\$90.00
Total for: OTHER FINANCING SOURCES	\$90.00
TOTAL RECEIPTS FOR 20 PLAC CARD	\$90.00
Total Receipts:	\$1,204,523.62

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

ID: 15-5-33 PAGE: 1
COUNTY: DEARBORN COUNTY
UNIT NAME: AURORA PUBLIC LIBRARY

Fund:	1 GENERAL		
	PERSONAL SERVICES		\$449,653.18
	SUPPLIES		\$36,266.45
	OTHER SERVICES AND CHARGES		\$183,229.02
	CAPITAL OUTLAY		\$126,537.84
	TRANSFER OF FUNDS		\$100,000.00
	TOTAL		\$895,686.49

Fund:	10 GIFT		
	OTHER SERVICES AND CHARGES		\$172,529.15
	CAPITAL OUTLAY		\$506.87
	TOTAL		\$173,036.02

Fund:	60 GRANTS GENERAL		
	CAPITAL OUTLAY		\$2,000.00
	TOTAL		\$2,000.00

Fund:	90 POSTAGE		
	OTHER SERVICES AND CHARGES		\$193.32
	TOTAL		\$193.32

Fund:	21 STATE TECHNOLOGY FUND GRANT		
	OTHER SERVICES AND CHARGES		\$1,987.50
	TOTAL		\$1,987.50

Fund:	30 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$110,425.00
	TOTAL		\$110,425.00

Fund:	50 LIBRARY CAPITAL PROJECTS		
	OTHER SERVICES AND CHARGES		\$17,179.24
	TOTAL		\$17,179.24

Fund:	20 PLAC CARD		
	OTHER DISBURSEMENTS		\$90.00
	TOTAL		\$90.00

TOTAL DISBURSEMENTS:			\$1,200,597.57
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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>
		US BANK CHECKING ACCOUNT	XXXXX9755	\$0.00			\$3,528,693.81
		PETTY CASH	XXXX	\$0.00			\$150.00

Total CASH: **\$3,528,843.81**

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>
12/01/2008	10 GIFT	CERTIFICATE OF DEPOSIT	X9155	\$254,873.94	12/01/2009	2.65	\$267,628.56
02/19/2008	10 GIFT	CERTIFICATE OF DEPOSIT	XX-XXX935-6	\$6,048.90	10/19/2009	3.45	\$6,319.48
02/19/2008	10 GIFT	CERTIFICATE OF DEPOSIT	XX-XXX933-1	\$10,000.00	10/19/2009	3.45	\$10,447.33
09/03/2008	10 GIFT	CERTIFICATE OF DEPOSIT	XXX1412	\$170,716.85	08/04/2009	4.21	\$178,743.38
02/19/2008	10 GIFT	CERTIFICATE OF DEPOSIT	XX-XXX931-5	\$24,333.00	10/19/2009	3.45	\$25,421.48
04/16/2008	10 GIFT	CERTIFICATE OF DEPOSIT	XXX0061	\$0.00	04/16/2009	3.44	\$36,886.15

Total by Fund: **\$525,446.38**

06/07/2008	40 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	XXXXX0625	\$180,311.35	06/07/2009	2.57	\$183,105.92
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Total by Fund: **\$183,105.92**

Total INVESTMENTS: **\$708,552.30**

Total Cash and Investments: **\$4,237,396.11**

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

	<u>GENERAL OBLIGATION BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$600,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$75,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$525,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$34,925.00

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: AURORA PUBLIC LIBRARY

ID: 15-5-33

COUNTY: DEARBORN 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: AURORA PUBLIC LIBRARY

ID: 15-5-33

COUNTY: DEARBORN 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>
1	LOCAL LIBRARY CONNECTIVITY GRANT	ISL	\$7,950.00	21 STATE TECHNOLOGY FUND GRANT	\$7,950.00	\$1,987.50

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

COUNTY: DEARBORN COUNTY
UNIT NAME: AURORA PUBLIC LIBRARY

ID: 15-5-33
PAGE: 1

1 GENERAL

BALANCE, JANUARY 1	\$1,306,142.73
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$171,000.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$19,990.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$190,990.00</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>\$1,497,132.73</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: AURORA PUBLIC LIBRARY

ID: 15-5-33

COUNTY: DEARBORN 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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