

FEDERAL IDENTIFICATION NUMBER:  
35-1288632

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

UNIT NAME:  
ANDREWS PUBLIC LIBRARY

COUNTY:  
HUNTINGTON COUNTY

ID: 35-5-96  
(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

CONTENTS:

- 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
- 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: DIRECTOR

PRINTED NAME OF OFFICIAL: NANCY ANDERSON

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

ADDRESS: 30 E. MADISON ST.  
PO BOX 367

CITY: ANDREWS, IN

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 786-3574

ZIP: 46702-0000

\*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**

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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
101 GENERAL	\$46,646.31	\$66,249.45	\$60,748.65	\$52,147.11	\$7,157.93	\$59,305.04
<b>Total by Fund Type:</b>	<b>\$46,646.31</b>	<b>\$66,249.45</b>	<b>\$60,748.65</b>	<b>\$52,147.11</b>	<b>\$7,157.93</b>	<b>\$59,305.04</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
2011 LIBRARY IMPROVEMENT RESERVE	\$9,548.59	\$897.45	\$0.00	\$10,446.04	\$5,099.18	\$15,545.22
<b>Total by Fund Type:</b>	<b>\$9,548.59</b>	<b>\$897.45</b>	<b>\$0.00</b>	<b>\$10,446.04</b>	<b>\$5,099.18</b>	<b>\$15,545.22</b>
<b>FUND TYPE: AGENCY</b>						
180 LIBRARY CONTRACTUAL SERVICE	\$0.00	\$75.83	\$0.00	\$75.83	\$0.00	\$75.83
300 PAYROLL	\$530.00	\$6,845.66	\$6,072.74	\$1,302.92	\$0.00	\$1,302.92
2021 PLAC CARD	\$0.00	\$240.00	\$210.00	\$30.00	\$0.00	\$30.00
<b>Total by Fund Type:</b>	<b>\$530.00</b>	<b>\$7,161.49</b>	<b>\$6,282.74</b>	<b>\$1,408.75</b>	<b>\$0.00</b>	<b>\$1,408.75</b>
<b>Subtotal All Funds:</b>	<b>\$56,724.90</b>	<b>\$74,308.39</b>	<b>\$67,031.39</b>	<b>\$64,001.90</b>	<b>\$12,257.11</b>	<b>\$76,259.01</b>

**Section II**

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$840.00	
Transfers Out		\$840.00
<b>Net Receipts and Disbursements</b>	<b>\$73,468.39</b>	<b>\$66,191.39</b>

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>101 GENERAL</u>	
101	GENERAL PROPERTY TAXES	\$46,922.27
	<b>Total for: TAXES</b>	<b>\$46,922.27</b>
202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$5,328.37
217	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$258.00
203	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$10,955.00
204	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$1,654.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$18,195.37</b>
2717	COPY MACHINE CHARGES	\$175.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$175.00</b>
4100	FINES AND FEES-OTHER	\$293.85
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$293.85</b>
6100	INTEREST EARNED	\$117.88
6500	MISCELLANEOUS REVENUE-OTHER	\$116.85
	<b>Total for: MISCELLANEOUS</b>	<b>\$234.73</b>
5600	OTHER FINANCING SOURCES	\$428.23
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$428.23</b>
	<b>TOTAL RECEIPTS FOR 101 GENERAL</b>	<b>\$66,249.45</b>
<hr/>		
Fund:	<u>2011 LIBRARY IMPROVEMENT RESERVE</u>	
6100	INTEREST EARNED	\$57.45
	<b>Total for: MISCELLANEOUS</b>	<b>\$57.45</b>
5207	TRANSFER FROM LIBRARY OPERATING FUND	\$840.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$840.00</b>
	<b>TOTAL RECEIPTS FOR 2011 LIBRARY IMPROVEMENT RESERVE</b>	<b>\$897.45</b>
<hr/>		
Fund:	<u>300 PAYROLL</u>	
6500	MISCELLANEOUS REVENUE-OTHER	\$6,845.66
	<b>Total for: MISCELLANEOUS</b>	<b>\$6,845.66</b>
	<b>TOTAL RECEIPTS FOR 300 PAYROLL</b>	<b>\$6,845.66</b>
<hr/>		
Fund:	<u>2021 PLAC CARD</u>	
2021	PLAC CARD SALES	\$240.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$240.00</b>
	<b>TOTAL RECEIPTS FOR 2021 PLAC CARD</b>	<b>\$240.00</b>
<hr/>		
Fund:	<u>180 LIBRARY CONTRACTUAL SERVICE</u>	
6100	INTEREST EARNED	\$75.83
	<b>Total for: MISCELLANEOUS</b>	<b>\$75.83</b>

UNIT NAME: ANDREWS PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: HUNTINGTON COUNTY

FOR THE FISCAL YEAR ENDING 2008

---

<u>Title</u>	<u>Amount</u>
Fund: <u>2021 PLAC CARD</u>	
<b>TOTAL RECEIPTS FOR 180 LIBRARY CONTRACTUAL SERVICE</b>	<b>\$75.83</b>
<hr/>	
<b>Total Receipts:</b>	<b>\$74,308.39</b>

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>
		LIBRARY OPERATING	0101	\$0.00			\$52,189.98
		LIBRARY IMPROVMENT	2011	\$0.00			\$10,479.00
		RESERV					
		PAYROLL	0300	\$0.00			\$1,302.92
		PLAC	2021	\$0.00			\$30.00
<b>Total CASH:</b>							<b>\$64,001.90</b>

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>
01/01/2005	101 GENERAL	CERTIFICATE OF DEPOSIT	0180	\$7,157.93	12/31/2005	0.07	\$7,157.93
<b>Total by Fund:</b>							<b>\$7,157.93</b>
01/01/2005	2011 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	0180	\$5,099.18	12/31/2005	0.64	\$5,099.18
<b>Total by Fund:</b>							<b>\$5,099.18</b>
<b>Total INVESTMENTS:</b>							<b>\$12,257.11</b>
<b>Total Cash and Investments:</b>							<b>\$76,259.01</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ANDREWS PUBLIC LIBRARY  
COUNTY: HUNTINGTON COUNTY

ID: 35-5-96

PAGE: 1

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: ANDREWS PUBLIC LIBRARY

ID: 35-5-96

COUNTY: HUNTINGTON 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>
------------------------	----------------------	---------------	---------------------	-------------------	-----------------	----------------------

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ANDREWS PUBLIC LIBRARY

ID: 35-5-96

COUNTY: HUNTINGTON 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>
-------------------------	---------------------	---------------------	---------------------	-------------------	-----------------	----------------------

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

COUNTY: HUNTINGTON COUNTY  
 UNIT NAME: ANDREWS PUBLIC LIBRARY

ID: 35-5-96  
 PAGE: 1

	101 GENERAL	2011 LIBRARY IMPROVEMENT RESERVE
BALANCE, JANUARY 1	\$39,103.34	\$8,245.35
<u>ADDITIONS:</u>		
LAND	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$925.00	\$0.00
MACHINERY AND EQUIPMENT	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$925.00</u>	<u>\$0.00</u>
<u>REDUCTIONS:</u>		
LAND	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$40,028.34</u>	<u>\$8,245.35</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ANDREWS PUBLIC LIBRARY

ID: 35-5-96

COUNTY: HUNTINGTON 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>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------