

FEDERAL IDENTIFICATION NUMBER:
35-1183348

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

UNIT NAME:
ARGOS PUBLIC LIBRARY

COUNTY:
MARSHALL COUNTY

ID: 50-5-145
(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 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: _____

PRINTED NAME OF OFFICIAL: JANE HALL

ADDRESS: 142 N. MICHIGAN ST.

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 892-5818

TITLE: DIRECTOR

DATE SIGNED: _____

CITY: ARGOS

ZIP: 46501-0000

*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>
Section I						
FUND TYPE: GENERAL						
100 GENERAL	\$53,007.02	\$196,604.01	\$190,798.47	\$58,812.56	\$51,735.46	\$110,548.02
Total by Fund Type:	\$53,007.02	\$196,604.01	\$190,798.47	\$58,812.56	\$51,735.46	\$110,548.02
FUND TYPE: SPECIAL REVENUE						
400 GIFT	\$0.00	\$365.00	\$365.00	\$0.00	\$2,727.20	\$2,727.20
401 GIFT #2	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$282.18	\$1,282.18
405 GIFT #3	\$0.00	\$0.00	\$0.00	\$0.00	\$376.99	\$376.99
410 PRIVATE FOUNDATION GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$441.61	\$441.61
600 RAINY DAY	\$0.00	\$0.00	\$0.00	\$0.00	\$23,759.30	\$23,759.30
510 TECHNOLOGY	\$1,575.00	\$2,700.00	\$2,700.00	\$1,575.00	\$0.00	\$1,575.00
Total by Fund Type:	\$1,575.00	\$4,065.00	\$3,065.00	\$2,575.00	\$27,587.28	\$30,162.28
FUND TYPE: DEBT SERVICE						
700 BOND AND INTEREST REDEMPTION	\$16,020.29	\$68,346.09	\$69,685.30	\$14,681.08	\$25,325.59	\$40,006.67
Total by Fund Type:	\$16,020.29	\$68,346.09	\$69,685.30	\$14,681.08	\$25,325.59	\$40,006.67
FUND TYPE: CAPITAL PROJECTS						
900 CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
901 CONSTRUCTION #2	\$0.00	\$580,215.75	\$580,215.75	\$0.00	\$76,444.45	\$76,444.45
200 LIBRARY IMPROVEMENT RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$23,341.61	\$23,341.61
Total by Fund Type:	\$0.00	\$580,215.75	\$580,215.75	\$0.00	\$99,786.06	\$99,786.06
FUND TYPE: AGENCY						
300 PAYROLL	\$32.32	\$11,635.94	\$11,668.26	\$0.00	\$0.00	\$0.00
500 PLAC CARD	\$0.00	\$120.00	\$120.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$32.32	\$11,755.94	\$11,788.26	\$0.00	\$0.00	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ARGOS PUBLIC LIBRARY

ID: 50-5-145

CASH UNITS ONLY

COUNTY: MARSHALL 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>
Section I						
Subtotal All Funds:	\$70,634.63	\$860,986.79	\$855,552.78	\$76,068.64	\$204,434.39	\$280,503.03
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$338,271.74				
Transfers Out			\$387,540.12			
Net Receipts and Disbursements		\$522,715.05	\$468,012.66			

**TRANSFERS IN DO NOT MATCH
TRANSFERS OUT! PLEASE CORRECT.**

UNIT NAME: ARGOS PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: MARSHALL COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>100 GENERAL</u>	
1000400	GENERAL PROPERTY TAXES	\$78,885.64
	Total for: TAXES	\$78,885.64
1000403	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$60.00
1000407	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$7,089.97
1000404	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$526.98
1000401	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$31,644.00
1000402	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$4,967.00
	Total for: INTERGOVERNMENTAL	\$44,287.95
1000103	COPY MACHINE CHARGES	\$1,099.32
1000102	CHARGES FOR SERVICES-OTHER	\$588.50
	Total for: CHARGES FOR SERVICES	\$1,687.82
1000100	FINES AND FEES-OTHER	\$1,811.20
	Total for: FINES, FORFEITURES, AND FEES	\$1,811.20
1000300	INTEREST EARNED	\$92.46
	Total for: MISCELLANEOUS	\$92.46
1006000	TRANSFER OF FUNDS-OTHER	\$69,818.59
1000600	REFUNDS-OTHER	\$20.35
	Total for: OTHER FINANCING SOURCES	\$69,838.94
	TOTAL RECEIPTS FOR 100 GENERAL	\$196,604.01
<hr/>		
Fund:	<u>400 GIFT</u>	
4000500	CONTRIBUTIONS AND DONATIONS	\$365.00
	Total for: MISCELLANEOUS	\$365.00
	TOTAL RECEIPTS FOR 400 GIFT	\$365.00
<hr/>		
Fund:	<u>510 TECHNOLOGY</u>	
5103300	STATE GRANTS-OTHER	\$2,700.00
	Total for: INTERGOVERNMENTAL	\$2,700.00
	TOTAL RECEIPTS FOR 510 TECHNOLOGY	\$2,700.00
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Fund:	<u>401 GIFT #2</u>	
4010500	CONTRIBUTIONS AND DONATIONS	\$1,000.00
	Total for: MISCELLANEOUS	\$1,000.00
	TOTAL RECEIPTS FOR 401 GIFT #2	\$1,000.00
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Fund:	<u>700 BOND AND INTEREST REDEMPTION</u>	
7000400	GENERAL PROPERTY TAXES	\$40,726.94
	Total for: TAXES	\$40,726.94

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

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UNIT NAME: ARGOS PUBLIC LIBRARY

COUNTY: MARSHALL COUNTY

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>700 BOND AND INTEREST REDEMPTION</u>	
7000403	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$30.00
7000407	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,966.42
7000404	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$263.02
	Total for: INTERGOVERNMENTAL	\$2,259.44
7006000	TRANSFER OF FUNDS-OTHER	\$25,359.71
	Total for: OTHER FINANCING SOURCES	\$25,359.71
<hr/>		
	TOTAL RECEIPTS FOR 700 BOND AND INTEREST REDEMPTION	\$68,346.09
<hr/>		
Fund:	<u>901 CONSTRUCTION #2</u>	
9016000	TRANSFER OF FUNDS-OTHER	\$231,457.50
9010100	NET PROCEEDS FROM BORROWINGS	\$348,250.00
9010200	REIMBURSEMENTS-OTHER	\$508.25
	Total for: OTHER FINANCING SOURCES	\$580,215.75
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	TOTAL RECEIPTS FOR 901 CONSTRUCTION #2	\$580,215.75
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Fund:	<u>300 PAYROLL</u>	
2000000	TRANSFER FROM LIBRARY OPERATING FUND	\$11,635.94
	Total for: OTHER FINANCING SOURCES	\$11,635.94
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	TOTAL RECEIPTS FOR 300 PAYROLL	\$11,635.94
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Fund:	<u>500 PLAC CARD</u>	
5000200	PLAC CARD SALES	\$120.00
	Total for: OTHER FINANCING SOURCES	\$120.00
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	TOTAL RECEIPTS FOR 500 PLAC CARD	\$120.00
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	Total Receipts:	\$860,986.79

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 CHECKIN	00008263619	\$0.00			\$58,812.56
		GIFT - RES CHECKING	00008263619	\$0.00			\$1,000.00
		STATE TECH CHECKING	00008263619	\$0.00			\$1,575.00
		BOND CHECKING	00008263619	\$0.00			\$14,681.08

Total CASH: **\$76,068.64**

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>
01/01/2008	100 GENERAL	SAVINGS ACCOUNT	52-296926-0	\$241.81	12/31/2009	0.00	\$242.30
01/01/2008	100 GENERAL	MONEY MARKET ACCOUNT	1010380958	\$6,645.82	12/31/2009	0.01	\$51,493.16

Total by Fund: **\$51,735.46**

01/01/2008	400 GIFT	MONEY MARKET ACCOUNT	1010380958	\$2,577.27	12/31/2009	0.01	\$2,727.20
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Total by Fund: **\$2,727.20**

01/01/2008	600 RAINY DAY	MONEY MARKET ACCOUNT	1010380958	\$19,420.25	12/31/2009	0.01	\$23,759.30
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Total by Fund: **\$23,759.30**

01/01/2008	401 GIFT #2	MONEY MARKET ACCOUNT	1010380958	\$153.12	12/31/2009	0.01	\$282.18
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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>
Total by Fund:							\$282.18
01/01/2008	405 GIFT #3	MONEY MARKET ACCOUNT	1010380958	\$376.99	12/31/2009	0.01	\$376.99
Total by Fund:							\$376.99
01/01/2008	410 PRIVATE FOUNDATION GRANT	MONEY MARKET ACCOUNT	1010380958	\$441.61	12/31/2009	0.01	\$441.61
Total by Fund:							\$441.61
01/01/2008	700 BOND AND INTEREST REDEMPTION	MONEY MARKET ACCOUNT	1010380958	\$22,696.58	12/31/2009	0.01	\$25,325.59
Total by Fund:							\$25,325.59
01/01/2008	900 CONSTRUCTION	MONEY MARKET ACCOUNT	1010380958	\$61,793.59	12/31/2009	0.01	\$0.00
Total by Fund:							\$0.00
01/01/2008	200 LIBRARY IMPROVEMENT RESERVE	MONEY MARKET ACCOUNT	1010380958	\$19,241.61	12/31/2009	0.01	\$23,341.61
Total by Fund:							\$23,341.61
01/01/2008	901 CONSTRUCTION	MONEY MARKET ACCOUNT	1010380958	\$0.00	12/31/2009	0.01	\$76,444.45

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ARGOS PUBLIC LIBRARY

ID: 50-5-145

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

COUNTY: MARSHALL COUNTY

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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>
#2							
Total by Fund:							\$76,444.45
Total INVESTMENTS:							\$204,434.39
Total Cash and Investments:							\$280,503.03

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

	<u>GENERAL OBLIGATION BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$200,000.00
PRINCIPAL ISSUED DURING YEAR	\$350,000.00
PRINCIPAL RETIRED DURING YEAR	\$35,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$515,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$6,380.00

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: ARGOS PUBLIC LIBRARY

ID: 50-5-145

COUNTY: MARSHALL 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>
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ARGOS PUBLIC LIBRARY

ID: 50-5-145

COUNTY: MARSHALL 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>
6000194900	LOCAL LIBRARY CONNECTIVITY GRANT	STATE TECHNOLOGY FUND	\$3,600.00	510 TECHNOLOGY	\$2,700.00	\$2,700.00

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

COUNTY: MARSHALL COUNTY
UNIT NAME: ARGOS PUBLIC LIBRARY

ID: 50-5-145
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100 GENERAL

BALANCE, JANUARY 1	<u>\$213,223.67</u>
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$9,382.63
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$9,382.63</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$293.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$293.00</u>
BALANCE, DECEMBER 31	<u>\$222,313.30</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ARGOS PUBLIC LIBRARY

ID: 50-5-145

COUNTY: MARSHALL 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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