

FEDERAL IDENTIFICATION NUMBER:  
35-6005868

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

UNIT NAME:  
HAGERSTOWN PUBLIC LIBRARY

COUNTY:  
WAYNE COUNTY

ID: 89-5-241  
(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: \_\_\_\_\_

PRINTED NAME OF OFFICIAL: LINDA METTLER

ADDRESS: 10 WEST COLLEGE STREET

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 489-5632

TITLE: DIRECTOR

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

CITY: HAGERSTOWN

ZIP: 47346-0000

\*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>						
100 GENERAL	\$85,922.46	\$366,245.67	\$247,624.63	\$204,543.50	\$0.00	\$204,543.50
300 LEVY EXCESS FUND	\$746.00	\$0.00	\$0.00	\$746.00	\$0.00	\$746.00
<b>Total by Fund Type:</b>	<b>\$86,668.46</b>	<b>\$366,245.67</b>	<b>\$247,624.63</b>	<b>\$205,289.50</b>	<b>\$0.00</b>	<b>\$205,289.50</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
311 FRIENDS OF THE LIBRARY	\$5.50	\$517.33	\$0.00	\$522.83	\$0.00	\$522.83
120 GIFT	\$9,929.99	\$0.00	\$69.99	\$9,860.00	\$0.00	\$9,860.00
170 INDIANA HUMANITIES COUNCIL GRANT FU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
110 MEMORIAL	\$4,760.03	\$1,191.97	\$0.00	\$5,952.00	\$0.00	\$5,952.00
500 RAINY DAY	\$40,863.20	\$0.00	\$0.00	\$40,863.20	\$0.00	\$40,863.20
312 REMC GRANT FUND	\$100.85	\$250.00	\$210.86	\$139.99	\$0.00	\$139.99
310 STORY HOUR	\$12.11	\$0.00	\$0.00	\$12.11	\$0.00	\$12.11
160 TECHNOLOGY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$55,671.68</b>	<b>\$1,959.30</b>	<b>\$280.85</b>	<b>\$57,350.13</b>	<b>\$0.00</b>	<b>\$57,350.13</b>
<b>FUND TYPE: DEBT SERVICE</b>						
140 DEBT SERVICE - OTHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
130 LIBRARY IMPROVEMENT RESERVE	\$65,929.21	\$0.00	\$0.00	\$65,929.21	\$35,000.00	\$100,929.21
132 LIRF FUND	\$535.28	\$0.00	\$33,155.32	\$-32,620.04	\$0.00	\$-32,620.04
131 LIRF SAVINGS ACCOUNT	\$77,866.73	\$79,260.00	\$0.00	\$157,126.73	\$0.00	\$157,126.73
<b>Total by Fund Type:</b>	<b>\$144,331.22</b>	<b>\$79,260.00</b>	<b>\$33,155.32</b>	<b>\$190,435.90</b>	<b>\$35,000.00</b>	<b>\$225,435.90</b>
<b>FUND TYPE: AGENCY</b>						
20001 PAYROLL WITHHOLDING-FEDERAL	\$-197.42	\$6,578.65	\$6,381.23	\$0.00	\$0.00	\$0.00
20004 PAYROLL WITHHOLDING-LOCAL TAX	\$0.00	\$1,166.50	\$1,166.50	\$0.00	\$0.00	\$0.00
20002 PAYROLL WITHHOLDING-MEDICARE	\$-2,903.08	\$17,327.50	\$14,424.42	\$0.00	\$0.00	\$0.00

**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>						
20003 PAYROLL WITHHOLDING-STATE	\$0.00	\$3,101.55	\$3,101.55	\$0.00	\$0.00	\$0.00
20005 PERF	\$668.67	\$1,105.80	\$0.00	\$1,774.47	\$0.00	\$1,774.47
150 PLAC CARD	\$1,504.00	\$1,150.46	\$601.00	\$2,053.46	\$0.00	\$2,053.46
<b>Total by Fund Type:</b>	<b>\$-927.83</b>	<b>\$30,430.46</b>	<b>\$25,674.70</b>	<b>\$3,827.93</b>	<b>\$0.00</b>	<b>\$3,827.93</b>

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<b>Subtotal All Funds:</b>	<b>\$285,743.53</b>	<b>\$477,895.43</b>	<b>\$306,735.50</b>	<b>\$456,903.46</b>	<b>\$35,000.00</b>	<b>\$491,903.46</b>
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**Section II**

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$105,890.00	
Transfers Out		\$36,942.71
Net Receipts and Disbursements	\$372,005.43	\$269,792.79

**CASH AND INVESTMENTS ON PART 4 ARE  
517982.26! MUST EQUAL ENDING CASH  
AND INVESTMENTS ON THIS PAGE!  
PLEASE CORRECT.**

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

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>100 GENERAL</u>	
3115	GENERAL PROPERTY TAXES	\$91,736.18
311	OTHER TAXES	\$6,922.04
310	OTHER TAXES	\$87,760.36
	<b>Total for: TAXES</b>	<b>\$186,418.58</b>
3111	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$843.00
3114	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$31,431.57
3116	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$651.00
3112	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$31,657.00
3111	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$73,808.01
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$138,390.58</b>
316	COPY MACHINE CHARGES	\$783.55
340	CHARGES FOR SERVICES-OTHER	\$229.60
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$1,013.15</b>
315	FINES AND FEES-OTHER	\$5,208.29
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$5,208.29</b>
319	INTEREST EARNED	\$3,021.27
318	MISCELLANEOUS REVENUE-OTHER	\$78.80
326	MISCELLANEOUS REVENUE-OTHER	\$65.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$3,165.07</b>
3211	TRANSFER FROM LIBRARY OPERATING FUND	\$26,630.00
330	PLAC CARD SALES	\$420.00
324	OTHER FINANCING SOURCES	\$5,000.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$32,050.00</b>
	<b>TOTAL RECEIPTS FOR 100 GENERAL</b>	<b>\$366,245.67</b>
<hr/>		
Fund:	<u>110 MEMORIAL</u>	
320	MISCELLANEOUS REVENUE-OTHER	\$1,191.97
	<b>Total for: MISCELLANEOUS</b>	<b>\$1,191.97</b>
	<b>TOTAL RECEIPTS FOR 110 MEMORIAL</b>	<b>\$1,191.97</b>
<hr/>		
Fund:	<u>311 FRIENDS OF THE LIBRARY</u>	
320	OTHER FINANCING SOURCES	\$517.33
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$517.33</b>
	<b>TOTAL RECEIPTS FOR 311 FRIENDS OF THE LIBRARY</b>	<b>\$517.33</b>
<hr/>		
Fund:	<u>312 REMC GRANT FUND</u>	
360	OTHER FINANCING SOURCES	\$250.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$250.00</b>

	<u>Title</u>	<u>Amount</u>
<b>TOTAL RECEIPTS FOR 312 REMC GRANT FUND</b>		<b>\$250.00</b>
<hr/>		
Fund:	<u>131 LIRF SAVINGS ACCOUNT</u>	
3211	TRANSFER FROM LIBRARY OPERATING FUND	\$52,630.00
321	TRANSFER OF FUNDS-OTHER	\$26,630.00
<b>Total for: OTHER FINANCING SOURCES</b>		<b>\$79,260.00</b>
<hr/>		
<b>TOTAL RECEIPTS FOR 131 LIRF SAVINGS ACCOUNT</b>		<b>\$79,260.00</b>
<hr/>		
Fund:	<u>20005 PERF</u>	
400	SPECIAL ASSESSMENTS-OTHER	\$1,105.80
<b>Total for: SPECIAL ASSESSMENTS</b>		<b>\$1,105.80</b>
<hr/>		
<b>TOTAL RECEIPTS FOR 20005 PERF</b>		<b>\$1,105.80</b>
<hr/>		
Fund:	<u>20001 PAYROLL WITHHOLDING-FEDERAL</u>	
321	OTHER TAXES	\$197.42
400	OTHER TAXES	\$6,381.23
<b>Total for: TAXES</b>		<b>\$6,578.65</b>
<hr/>		
<b>TOTAL RECEIPTS FOR 20001 PAYROLL WITHHOLDING-FEDERAL</b>		<b>\$6,578.65</b>
<hr/>		
Fund:	<u>20003 PAYROLL WITHHOLDING-STATE</u>	
400	OTHER TAXES	\$3,101.55
<b>Total for: TAXES</b>		<b>\$3,101.55</b>
<hr/>		
<b>TOTAL RECEIPTS FOR 20003 PAYROLL WITHHOLDING-STATE</b>		<b>\$3,101.55</b>
<hr/>		
Fund:	<u>20004 PAYROLL WITHHOLDING-LOCAL TAX</u>	
400	OTHER TAXES	\$1,166.50
<b>Total for: TAXES</b>		<b>\$1,166.50</b>
<hr/>		
<b>TOTAL RECEIPTS FOR 20004 PAYROLL WITHHOLDING-LOCAL TAX</b>		<b>\$1,166.50</b>
<hr/>		
Fund:	<u>150 PLAC CARD</u>	
370	PLAC CARD SALES	\$1,150.46
<b>Total for: OTHER FINANCING SOURCES</b>		<b>\$1,150.46</b>
<hr/>		
<b>TOTAL RECEIPTS FOR 150 PLAC CARD</b>		<b>\$1,150.46</b>
<hr/>		
Fund:	<u>20002 PAYROLL WITHHOLDING-MEDICARE</u>	
321	OTHER TAXES	\$10,115.29
400	OTHER TAXES	\$7,212.21
<b>Total for: TAXES</b>		<b>\$17,327.50</b>
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<b>TOTAL RECEIPTS FOR 20002 PAYROLL WITHHOLDING-MEDICARE</b>		<b>\$17,327.50</b>

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UNIT NAME: HAGERSTOWN PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: WAYNE COUNTY

FOR THE FISCAL YEAR ENDING 2008

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<u>Title</u>	<u>Amount</u>
Fund: <u>20002 PAYROLL WITHHOLDING-MEDICARE</u>	
<b>Total Receipts:</b>	<b>\$477,895.43</b>

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PART 3 - DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2008

ID: 89-5-241 PAGE: 1  
COUNTY: WAYNE COUNTY  
UNIT NAME: HAGERSTOWN PUBLIC LIBRARY

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Fund:	100 GENERAL		
	PERSONAL SERVICES		\$88,683.01
	SUPPLIES		\$5,059.99
	OTHER SERVICES AND CHARGES		\$75,927.67
	CAPITAL OUTLAY		\$41,011.25
	TRANSFER OF FUNDS		\$36,942.71
	<b>TOTAL</b>		<b>\$247,624.63</b>

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Fund:	120 GIFT		
	OTHER SERVICES AND CHARGES		\$10.00
	CAPITAL OUTLAY		\$59.99
	<b>TOTAL</b>		<b>\$69.99</b>

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Fund:	312 REMC GRANT FUND		
	SUPPLIES		\$210.86
	<b>TOTAL</b>		<b>\$210.86</b>

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Fund:	132 LIRF FUND		
	CAPITAL OUTLAY		\$33,155.32
	<b>TOTAL</b>		<b>\$33,155.32</b>

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Fund:	20001 PAYROLL WITHHOLDING-FEDERAL		
	PERSONAL SERVICES		\$6,381.23
	<b>TOTAL</b>		<b>\$6,381.23</b>

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Fund:	20003 PAYROLL WITHHOLDING-STATE		
	PERSONAL SERVICES		\$3,101.55
	<b>TOTAL</b>		<b>\$3,101.55</b>

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Fund:	20004 PAYROLL WITHHOLDING-LOCAL TAX		
	PERSONAL SERVICES		\$1,166.50
	<b>TOTAL</b>		<b>\$1,166.50</b>

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Fund:	150 PLAC CARD		
	OTHER SERVICES AND CHARGES		\$601.00
	<b>TOTAL</b>		<b>\$601.00</b>

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Fund:	20002 PAYROLL WITHHOLDING-MEDICARE		
	PERSONAL SERVICES		\$14,424.42
	<b>TOTAL</b>		<b>\$14,424.42</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$306,735.50</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>
		US BANK CHECKING	XXXXXXXX4095	\$0.00			\$286,709.83
		US BANK SAVINGS	XXXXXXXX0440	\$0.00			\$128,839.55
		WEST END SAVINGS	XXXXXXXX6564	\$0.00			\$27,432.88
		CD'S WEST END LIRF	XXXXXXXX1234	\$0.00			\$40,000.00

**Total CASH:** **\$482,982.26**

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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>
11/30/2006	130 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	02-40-000449	\$20,000.00	05/30/2009	3.94	\$20,000.00
12/07/2007	130 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	02-33-000143	\$15,000.00	12/07/2010	3.65	\$15,000.00

**Total by Fund:** **\$35,000.00**

**Total INVESTMENTS:** **\$35,000.00**

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**Total Cash and Investments:** **\$517,982.26**

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UNIT NAME: HAGERSTOWN PUBLIC LIBRARY  
COUNTY: WAYNE COUNTY

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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: HAGERSTOWN PUBLIC LIBRARY

ID: 89-5-241

COUNTY: WAYNE 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: HAGERSTOWN PUBLIC LIBRARY

ID: 89-5-241

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

COUNTY: WAYNE COUNTY  
UNIT NAME: HAGERSTOWN PUBLIC LIBRARY

ID: 89-5-241  
PAGE: 1

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BALANCE, JANUARY 1

ADDITIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL ADDITIONS

REDUCTIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL REDUCTIONS

BALANCE, DECEMBER 31

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: HAGERSTOWN PUBLIC LIBRARY

ID: 89-5-241

COUNTY: WAYNE 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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