FEDERAL IDENTIFICATION NUMBER:
35-6002074

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

UNIT NAME:
ROYAL CENTER PUBLIC LIBRARY

COUNTY:
CASS COUNTY

ANNUAL LIBRARY FINANCIAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

LAR-1 (REVISED 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

ID: 9-5-22
(State Board of Accounts USE ONLY)

'ENTS:

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: PHYLLIS GRAY DATE SIGNED: _____

ADDRESS: 203 N. CHICAGO ST CITY: RIOYAL CENTER
P.O. BOX 459

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 643-3185 ZIP: 46978-0459

*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: ROYAL CENTER PUBLIC LIBRARY ID: 9-5-22

CASH UNITS ONLY COUNTY: CASS COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES

FOR THE FISCAL YEAR ENDING 2008

Funds **Section I**	Beginning Cash Fund Balances 01/01/2008	2008 Receipts	2008 Disbursements	Ending Cash Fund Balances 12/31/2008	Investments at 12/31/2008	Total Cash and Investments at 12/31/2008
FUND TYPE: GENERAL						
101 GENERAL	$168,633.06	$97,937.61	$98,227.57	$168,343.10	$0.00	$168,343.10
LIBRARY IMPROVEMENT RESERVE FUND	$102,803.16	$15,938.26	$0.00	$118,741.42	$0.00	$118,741.42
Total by Fund Type:	**$271,436.22**	**$113,875.87**	**$98,227.57**	**$287,084.52**	**$0.00**	**$287,084.52**
FUND TYPE: CAPITAL PROJECTS						
GIFT FUND	$0.00	$588.25	$588.25	$0.00	$0.00	$0.00
RAINY DAY FUND	$1,884.30	$787.57	$100.89	$2,570.98	$0.00	$2,570.98
Total by Fund Type:	**$1,884.30**	**$1,375.82**	**$689.14**	**$2,570.98**	**$0.00**	**$2,570.98**
Subtotal All Funds:	**$273,320.52**	**$115,251.69**	**$98,916.71**	**$289,655.50**	**$0.00**	**$289,655.50**

Section II

Less:		
Investment Sales	$0.00	
Investment Purchases		$0.00
Transfers In	$15,000.00	
Transfers Out		$15,000.00
Net Receipts and Disbursements	$100,251.69	$83,916.71

CASH AND INVESTMENTS ON PART 4 ARE 287084.52! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

(LAR-1) ANNUAL FINANCIAL REPORT ID: 9-5-22 PAGE: 1

UNIT NAME: ROYAL CENTER PUBLIC LIBRARY

PART 2 - RECEIPTS COUNTY: CASS COUNTY

FOR THE FISCAL YEAR ENDING 2008

Title	Amount
Fund: 101 GENERAL	
GENERAL PROPERTY TAXES	$70,191.40
Total for: TAXES	**$70,191.40**
STATEWIDE LIBRARY CARD PROGRAM	$209.47
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	$6,969.85
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	$646.00
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	$14,063.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNM	$2,302.00
TOWNSHIP CONTRACTS (LIBRARIES)	$750.00
Total for: INTERGOVERNMENTAL	**$24,940.32**
FINES AND FEES-OTHER	$1,594.89
Total for: FINES, FORFEITURES, AND FEES	**$1,594.89**
INTEREST EARNED	$681.00
CONTRIBUTIONS AND DONATIONS	$430.00
Total for: MISCELLANEOUS	**$1,111.00**
SALE OF CAPITAL ASSETS	$100.00
Total for: OTHER FINANCING SOURCES	**$100.00**
TOTAL RECEIPTS FOR 101 GENERAL	**$97,937.61**
Fund: LIBRARY IMPROVEMENT RESERVE FUND	
TRANSFER FROM LIBRARY OPERATING FUND	$15,000.00
OTHER FINANCING SOURCES	$938.26
Total for: OTHER FINANCING SOURCES	**$15,938.26**
TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE FUND	**$15,938.26**
Fund: RAINY DAY FUND	
CONTRIBUTIONS AND DONATIONS	$787.57
Total for: MISCELLANEOUS	**$787.57**
TOTAL RECEIPTS FOR RAINY DAY FUND	**$787.57**
Fund: GIFT FUND	
CONTRIBUTIONS AND DONATIONS	$588.25
Total for: MISCELLANEOUS	**$588.25**
TOTAL RECEIPTS FOR GIFT FUND	**$588.25**
Total Receipts:	**$115,251.69**

(LAR-1) ANNUAL FINANCIAL REPORT ID: 9-5-22 PAGE: 1

PART 3 - DISBURSEMENTS COUNTY: CASS COUNTY

FOR THE FISCAL YEAR ENDING 2008 UNIT NAME: ROYAL CENTER PUBLIC LIBRARY

Fund: 101 GENERAL		
	PERSONAL SERVICES	$38,672.14
	SUPPLIES	$486.62
	OTHER SERVICES AND CHARGES	$10,847.26
	CAPITAL OUTLAY	$33,221.55
	TRANSFER OF FUNDS	$15,000.00
TOTAL		**$98,227.57**
Fund: RAINY DAY FUND		
	OTHER DISBURSEMENTS	$100.89
TOTAL		**$100.89**
Fund: GIFT FUND		
	OTHER DISBURSEMENTS	$588.25
TOTAL		**$588.25**

TOTAL DISBURSEMENTS: $98,916.71

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROYAL CENTER PUBLIC LIBRARY

COUNTY: CASS COUNTY

ID: 9-5-22

PAGE: 1

PART 4 - CASH AND INVESTMENTS

FOR THE FISCAL YEAR ENDING 2008

CASH

Purchase Date	Fund Name	Description	Serial No./Acct. No.	Investment Balance, Jan 1	Maturity Date	Interest Rate	Purchase Cost
		DDA DEPOSIT ACCT	300574	$0.00			$168,343.10
		SAVINGS ACCOUNT	50464-7	$0.00			$118,741.42
Total CASH:							**$287,084.52**
Total Cash and Investments:							**$287,084.52**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROYAL CENTER PUBLIC LIBRARY

COUNTY: CASS COUNTY

ID: 9-5-22

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: ROYAL CENTER PUBLIC LIBRARY

ID: 9-5-22

COUNTY: CASS COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES

PAGE: 1

FOR THE FISCAL YEAR ENDING 2008

CFDA Number	Federal Title	Agency	Award Amount	Fund Title	Receipts	Disbursements

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROYAL CENTER PUBLIC LIBRARY

ID: 9-5-22

COUNTY: CASS COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES

PAGE: 1

FOR THE FISCAL YEAR ENDING 2008

Grant Number	Project Name	State Agency	Award Amount	Fund Title	Receipts	Disbursements

	101 GENERAL
BALANCE, JANUARY 1	$0.00
ADDITIONS:	
LAND	$8,700.00
INFRASTRUCTURE	$0.00
BUILDINGS	$47,600.00
IMPROVEMENTS OTHER THAN BUILDINGS	$0.00
MACHINERY AND EQUIPMENT	$0.00
CONSTRUCTION IN PROGRESS	$0.00
TOTAL ADDITIONS	$56,300.00
REDUCTIONS:	
LAND	$0.00
INFRASTRUCTURE	$0.00
BUILDINGS	$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	$0.00
MACHINERY AND EQUIPMENT	$0.00
CONSTRUCTION IN PROGRESS	$0.00
TOTAL REDUCTIONS	$0.00
BALANCE, DECEMBER 31	$56,300.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROYAL CENTER PUBLIC LIBRARY

COUNTY: CASS COUNTY

ID: 9-5-22

PAGE: 1

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

FOR THE FISCAL YEAR ENDING 2008

Federal ID	Name	Address	County of Operation	Name of Operating Officer	Phone Number	Description of Funding	Amount