

FEDERAL IDENTIFICATION NUMBER:  
35-1479058

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

UNIT NAME:  
BELL MEMORIAL PUBLIC LIBRARY

COUNTY:  
KOSCIUSKO COUNTY

ID: 43-5-268  
(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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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: BOOKKEEPER

PRINTED NAME OF OFFICIAL: DEBRA HIERS

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

ADDRESS: 101 W MAIN

CITY: MENTONE

PO BOX 368

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 353-7234

ZIP: 46539-0000

\*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).

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BELL MEMORIAL PUBLIC LIBRARY

ID: 43-5-268

**CASH UNITS ONLY**

COUNTY: KOSCIUSKO 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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
100 GENERAL	\$109,930.61	\$325,864.75	\$364,541.93	\$71,253.43	\$0.00	\$71,253.43
<b>Total by Fund Type:</b>	<b>\$109,930.61</b>	<b>\$325,864.75</b>	<b>\$364,541.93</b>	<b>\$71,253.43</b>	<b>\$0.00</b>	<b>\$71,253.43</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
400 GIFT	\$112,193.22	\$160,110.33	\$160,000.00	\$112,303.55	\$67,987.42	\$180,290.97
500 GRANT, MISC	\$7,107.08	\$3,432.80	\$6,503.11	\$4,036.77	\$0.00	\$4,036.77
800 RAINY DAY	\$0.00	\$7,242.79	\$0.00	\$7,242.79	\$0.00	\$7,242.79
<b>Total by Fund Type:</b>	<b>\$119,300.30</b>	<b>\$170,785.92</b>	<b>\$166,503.11</b>	<b>\$123,583.11</b>	<b>\$67,987.42</b>	<b>\$191,570.53</b>
<b>FUND TYPE: DEBT SERVICE</b>						
300 BOND AND INTEREST REDEMPTION	\$42,664.84	\$27,558.18	\$42,385.00	\$27,838.02	\$0.00	\$27,838.02
<b>Total by Fund Type:</b>	<b>\$42,664.84</b>	<b>\$27,558.18</b>	<b>\$42,385.00</b>	<b>\$27,838.02</b>	<b>\$0.00</b>	<b>\$27,838.02</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
130 LIBRARY CAPITAL PROJECTS	\$22,912.73	\$22,675.10	\$25,981.66	\$19,606.17	\$0.00	\$19,606.17
<b>Total by Fund Type:</b>	<b>\$22,912.73</b>	<b>\$22,675.10</b>	<b>\$25,981.66</b>	<b>\$19,606.17</b>	<b>\$0.00</b>	<b>\$19,606.17</b>
<b>FUND TYPE: AGENCY</b>						
200 PAYROLL	\$0.00	\$29,126.35	\$29,126.35	\$0.00	\$0.00	\$0.00
150 PLAC CARD	\$120.00	\$900.00	\$1,020.00	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$120.00</b>	<b>\$30,026.35</b>	<b>\$30,146.35</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BELL MEMORIAL PUBLIC LIBRARY

ID: 43-5-268

**CASH UNITS ONLY**

COUNTY: KOSCIUSKO 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>	Beginning Cash Fund Balances <u>01/01/2008</u>	2008 <u>Receipts</u>	2008 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2008</u>	Investments <u>at 12/31/2008</u>	Total Cash and Investments <u>at 12/31/2008</u>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$294,928.48</b>	<b>\$576,910.30</b>	<b>\$629,558.05</b>	<b>\$242,280.73</b>	<b>\$67,987.42</b>	<b>\$310,268.15</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases				\$0.00		
Transfers In		\$0.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$576,910.30	\$629,558.05			

**CASH AND INVESTMENTS ON PART 4 ARE  
378255.27! MUST EQUAL ENDING CASH  
AND INVESTMENTS ON THIS PAGE!  
PLEASE CORRECT.**

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>100 GENERAL</u>	
100182	GENERAL PROPERTY TAXES	\$115,602.84
100108	OTHER TAXES	\$561.00
	<b>Total for: TAXES</b>	<b>\$116,163.84</b>
100187	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$6,688.84
100380	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,116.00
100185	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$82,112.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$90,916.84</b>
100107	COPY MACHINE CHARGES	\$880.66
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$880.66</b>
100111	FINES AND FEES-OTHER	\$3,059.88
100302	FINES AND FEES-OTHER	\$665.10
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$3,724.98</b>
10110	INTEREST EARNED	\$331.17
100109	RENTAL OF PROPERTY	\$2,000.00
100105	MISCELLANEOUS REVENUE-OTHER	\$708.71
	<b>Total for: MISCELLANEOUS</b>	<b>\$3,039.88</b>
100325	INTERFUND LOAN PROCEEDS	\$100,000.00
100109	REIMBURSEMENTS-OTHER	\$11,138.55
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$111,138.55</b>
	<b>TOTAL RECEIPTS FOR 100 GENERAL</b>	<b>\$325,864.75</b>
<hr/>		
Fund:	<u>400 GIFT</u>	
400105	INTEREST EARNED	\$60.33
	<b>Total for: MISCELLANEOUS</b>	<b>\$60.33</b>
400101	INTERFUND LOAN PROCEEDS	\$160,050.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$160,050.00</b>
	<b>TOTAL RECEIPTS FOR 400 GIFT</b>	<b>\$160,110.33</b>
<hr/>		
Fund:	<u>500 GRANT, MISC</u>	
500110	STATE GRANTS-OTHER	\$2,700.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,700.00</b>
500100	REIMBURSEMENTS-OTHER	\$732.80
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$732.80</b>
	<b>TOTAL RECEIPTS FOR 500 GRANT, MISC</b>	<b>\$3,432.80</b>
<hr/>		
Fund:	<u>800 RAINY DAY</u>	
800301	TAX ANTICIPATION WARRANTS	\$7,242.79
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$7,242.79</b>

<u>Title</u>		<u>Amount</u>
<b>TOTAL RECEIPTS FOR 800 RAINY DAY</b>		<b>\$7,242.79</b>
<hr/>		
Fund:	<u>300 BOND AND INTEREST REDEMPTION</u>	
300002	GENERAL PROPERTY TAXES	\$25,982.58
300303	OTHER TAXES	\$92.00
<b>Total for: TAXES</b>		<b>\$26,074.58</b>
300187	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,098.47
300340	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$348.00
<b>Total for: INTERGOVERNMENTAL</b>		<b>\$1,446.47</b>
300301	INTEREST EARNED	\$37.13
<b>Total for: MISCELLANEOUS</b>		<b>\$37.13</b>
<b>TOTAL RECEIPTS FOR 300 BOND AND INTEREST REDEMPTION</b>		<b>\$27,558.18</b>
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Fund:	<u>130 LIBRARY CAPITAL PROJECTS</u>	
130103	GENERAL PROPERTY TAXES	\$21,379.50
130340	OTHER TAXES	\$73.00
<b>Total for: TAXES</b>		<b>\$21,452.50</b>
130187	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$869.61
130380	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$276.00
<b>Total for: INTERGOVERNMENTAL</b>		<b>\$1,145.61</b>
130305	INTEREST EARNED	\$73.50
130313	ADJUSTMENT	\$3.49
<b>Total for: MISCELLANEOUS</b>		<b>\$76.99</b>
<b>TOTAL RECEIPTS FOR 130 LIBRARY CAPITAL PROJECTS</b>		<b>\$22,675.10</b>
<hr/>		
Fund:	<u>200 PAYROLL</u>	
200	OTHER TAXES	\$29,126.35
<b>Total for: TAXES</b>		<b>\$29,126.35</b>
<b>TOTAL RECEIPTS FOR 200 PAYROLL</b>		<b>\$29,126.35</b>
<hr/>		
Fund:	<u>150 PLAC CARD</u>	
150144	PLAC CARD SALES	\$900.00
<b>Total for: OTHER FINANCING SOURCES</b>		<b>\$900.00</b>
<b>TOTAL RECEIPTS FOR 150 PLAC CARD</b>		<b>\$900.00</b>
<hr/>		
<b>Total Receipts:</b>		<b>\$576,910.30</b>

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

ID: 43-5-268 PAGE: 1  
COUNTY: KOSCIUSKO COUNTY  
UNIT NAME: BELL MEMORIAL PUBLIC LIBRARY

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Fund:	100 GENERAL		
	PERSONAL SERVICES		\$177,553.92
	SUPPLIES		\$9,817.58
	OTHER SERVICES AND CHARGES		\$41,620.98
	CAPITAL OUTLAY		\$28,570.99
	OTHER DISBURSEMENTS		\$106,978.46
	<b>TOTAL</b>		<b>\$364,541.93</b>

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Fund:	400 GIFT		
	OTHER SERVICES AND CHARGES		\$160,000.00
	<b>TOTAL</b>		<b>\$160,000.00</b>

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Fund:	500 GRANT, MISC		
	OTHER SERVICES AND CHARGES		\$6,503.11
	<b>TOTAL</b>		<b>\$6,503.11</b>

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Fund:	300 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$42,385.00
	<b>TOTAL</b>		<b>\$42,385.00</b>

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Fund:	130 LIBRARY CAPITAL PROJECTS		
	PERSONAL SERVICES		\$9,080.66
	OTHER SERVICES AND CHARGES		\$14,801.00
	CAPITAL OUTLAY		\$2,100.00
	<b>TOTAL</b>		<b>\$25,981.66</b>

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Fund:	200 PAYROLL		
	OTHER SERVICES AND CHARGES		\$29,126.35
	<b>TOTAL</b>		<b>\$29,126.35</b>

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Fund:	150 PLAC CARD		
	PERSONAL SERVICES		\$1,020.00
	<b>TOTAL</b>		<b>\$1,020.00</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$629,558.05</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>
		OPERATING	1223705	\$0.00			\$82,032.99
		GOB2002	074906428	\$0.00			\$27,838.02
		PETTY CASH	2352662	\$0.00			\$500.00
		GIFT	1010418149X	\$0.00			\$180,290.67
		CAPITAL PROJECTS	9551356	\$0.00			\$19,606.17

**Total CASH:** **\$310,267.85**

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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>
09/02/2008	400 GIFT	CERTIFICATE OF DEPOSIT	407-0003240	\$0.00	03/02/2010	3.43	\$67,987.42

**Total by Fund:** **\$67,987.42**

**Total INVESTMENTS:** **\$67,987.42**

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**Total Cash and Investments:** **\$378,255.27**

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

	<u>GENERAL OBLIGATION BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$485,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$28,272.50
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$456,727.50
INTEREST PAID DURING 2008 (FULL YEAR)	\$7,987.50

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: BELL MEMORIAL PUBLIC LIBRARY

ID: 43-5-268

COUNTY: KOSCIUSKO 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: BELL MEMORIAL PUBLIC LIBRARY

ID: 43-5-268

COUNTY: KOSCIUSKO 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>
11111111	DEKKO BOOK BUDDIES GIFT	DEKKO	\$732.80	300 BOND AND INTEREST REDEMPTION	\$732.80	\$732.80
6000194900	LOCAL LIBRARY CONNECTIVITY GRANT	AUDITOR	\$5,770.31	300 BOND AND INTEREST REDEMPTION	\$2,700.00	\$2,250.00

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

COUNTY: KOSCIUSKO COUNTY  
UNIT NAME: BELL MEMORIAL PUBLIC LIBRARY

ID: 43-5-268  
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100 GENERAL

BALANCE, JANUARY 1	\$1,210,041.00
<u>ADDITIONS:</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 ADDITIONS	<u>\$0.00</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>\$1,210,041.00</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BELL MEMORIAL PUBLIC LIBRARY

ID: 43-5-268

COUNTY: KOSCIUSKO 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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