

FEDERAL IDENTIFICATION NUMBER:
35-6002012

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

UNIT NAME:
PLYMOUTH PUBLIC LIBRARY

COUNTY:
MARSHALL COUNTY

ID: 50-5-149
(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: LIBRARY DIRECTOR

PRINTED NAME OF OFFICIAL: SUSIE REINHOLT

DATE SIGNED: _____

ADDRESS: PLYMOUTH PUBLIC LIBRARY
201 N. CENTER ST

CITY: PLYMOUTH

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 936-2324

ZIP: 46563-0000

*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: PLYMOUTH PUBLIC LIBRARY

ID: 50-5-149

CASH UNITS ONLY

COUNTY: MARSHALL COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<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						
GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100 OPERATING	\$1,333,105.82	\$2,717,095.34	\$2,557,706.72	\$1,492,494.44	\$800,000.00	\$2,292,494.44
800 PETTY CASH	\$170.00	\$0.00	\$0.00	\$170.00	\$0.00	\$170.00
Total by Fund Type:	\$1,333,275.82	\$2,717,095.34	\$2,557,706.72	\$1,492,664.44	\$800,000.00	\$2,292,664.44
FUND TYPE: SPECIAL REVENUE						
600 GIFT	\$110,716.72	\$62,999.48	\$70,110.28	\$103,605.92	\$0.00	\$103,605.92
900 RAINY DAY	\$500,000.00	\$697,018.09	\$640,473.85	\$556,544.24	\$556,544.24	\$1,113,088.48
500 STATE GRANT	\$2,700.00	\$4,938.39	\$3,120.00	\$4,518.39	\$0.00	\$4,518.39
Total by Fund Type:	\$613,416.72	\$764,955.96	\$713,704.13	\$664,668.55	\$556,544.24	\$1,221,212.79
FUND TYPE: CAPITAL PROJECTS						
300 LIBRARY IMPROVEMENT RESERVE	\$679,416.15	\$2,210,204.20	\$2,112,098.93	\$777,521.42	\$50,000.00	\$827,521.42
Total by Fund Type:	\$679,416.15	\$2,210,204.20	\$2,112,098.93	\$777,521.42	\$50,000.00	\$827,521.42
FUND TYPE: AGENCY						
200 PAYROLL	\$0.00	\$164,495.06	\$164,495.06	\$0.00	\$0.00	\$0.00
400 PLAC CARD	\$0.00	\$390.00	\$390.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$0.00	\$164,885.06	\$164,885.06	\$0.00	\$0.00	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PLYMOUTH PUBLIC LIBRARY

ID: 50-5-149

CASH UNITS ONLY

COUNTY: MARSHALL COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES
FOR THE FISCAL YEAR ENDING 2008

PAGE: 2

<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>
Section I						
Subtotal All Funds:	\$2,626,108.69	\$5,857,140.56	\$5,548,394.84	\$2,934,854.41	\$1,406,544.24	\$4,341,398.65
Section II						
Less:						
Investment Sales		\$2,086,455.62				
Investment Purchases			\$4,066,767.30			
Transfers In		\$50,000.00				
Transfers Out			\$50,000.00			
Net Receipts and Disbursements		\$3,720,684.94	\$1,431,627.54			

**CASH AND INVESTMENTS ON PART 4 ARE
1406544.24! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>100 OPERATING</u>	
100001	GENERAL PROPERTY TAXES	\$879,401.99
100020	OTHER TAXES	\$2,341.50
100030	OTHER TAXES	\$79,109.27
100035	OTHER TAXES	\$4,786.00
100040	OTHER TAXES	\$231,687.00
100045	OTHER TAXES	\$36,389.99
	Total for: TAXES	\$1,233,715.75
100080	FINES AND FEES-OTHER	\$129,757.60
	Total for: FINES, FORFEITURES, AND FEES	\$129,757.60
100090	INTEREST EARNED	\$35,375.91
100085	RENTAL OF PROPERTY	\$950.00
100098	MISCELLANEOUS REVENUE-OTHER	\$2,899.22
	Total for: MISCELLANEOUS	\$39,225.13
100098	SALE OF INVESTMENTS	\$513,569.99
100098	SALE OF INVESTMENTS	\$250,000.00
100098	SALE OF INVESTMENTS	\$300,000.00
100098	SALE OF INVESTMENTS	\$250,000.00
100095	REFUNDS-OTHER	\$826.87
	Total for: OTHER FINANCING SOURCES	\$1,314,396.86
	TOTAL RECEIPTS FOR 100 OPERATING	\$2,717,095.34
<hr/>		
Fund:	<u>500 STATE GRANT</u>	
500300	STATE GRANTS-OTHER	\$4,938.39
	Total for: INTERGOVERNMENTAL	\$4,938.39
	TOTAL RECEIPTS FOR 500 STATE GRANT	\$4,938.39
<hr/>		
Fund:	<u>600 GIFT</u>	
600	CONTRIBUTIONS AND DONATIONS	\$62,999.48
	Total for: MISCELLANEOUS	\$62,999.48
	TOTAL RECEIPTS FOR 600 GIFT	\$62,999.48
<hr/>		
Fund:	<u>900 RAINY DAY</u>	
900	MISCELLANEOUS REVENUE-OTHER	\$640,473.85
	Total for: MISCELLANEOUS	\$640,473.85
900010	SALE OF INVESTMENTS	\$56,544.24
	Total for: OTHER FINANCING SOURCES	\$56,544.24
	TOTAL RECEIPTS FOR 900 RAINY DAY	\$697,018.09
<hr/>		
Fund:	<u>300 LIBRARY IMPROVEMENT RESERVE</u>	

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

ID: 50-5-149 PAGE: 2

UNIT NAME: PLYMOUTH PUBLIC LIBRARY

COUNTY: MARSHALL COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>300 LIBRARY IMPROVEMENT RESERVE</u>	
300002	INTEREST EARNED	\$48,105.27
300003	MISCELLANEOUS REVENUE-OTHER	\$1,395,757.54
	Total for: MISCELLANEOUS	\$1,443,862.81
300	TRANSFER FROM LIBRARY OPERATING FUND	\$50,000.00
300003	SALE OF INVESTMENTS	\$716,341.39
	Total for: OTHER FINANCING SOURCES	\$766,341.39
	TOTAL RECEIPTS FOR 300 LIBRARY IMPROVEMENT RESERVE	\$2,210,204.20
Fund:	<u>200 PAYROLL</u>	
200	OTHER TAXES	\$164,495.06
	Total for: TAXES	\$164,495.06
	TOTAL RECEIPTS FOR 200 PAYROLL	\$164,495.06
Fund:	<u>400 PLAC CARD</u>	
400001	PLAC CARD SALES	\$390.00
	Total for: OTHER FINANCING SOURCES	\$390.00
	TOTAL RECEIPTS FOR 400 PLAC CARD	\$390.00
	Total Receipts:	\$5,857,140.56

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

ID: 50-5-149 PAGE: 1
COUNTY: MARSHALL COUNTY
UNIT NAME: PLYMOUTH PUBLIC LIBRARY

Fund:	100 OPERATING		
	PERSONAL SERVICES		\$671,999.75
	SUPPLIES		\$33,286.30
	OTHER SERVICES AND CHARGES		\$226,167.16
	CAPITAL OUTLAY		\$262,058.99
	TRANSFER OF FUNDS		\$50,000.00
	PURCHASE OF INVESTMENTS		\$1,314,194.52
	TOTAL		\$2,557,706.72

Fund:	500 STATE GRANT		
	OTHER DISBURSEMENTS		\$3,120.00
	TOTAL		\$3,120.00

Fund:	600 GIFT		
	OTHER DISBURSEMENTS		\$70,110.28
	TOTAL		\$70,110.28

Fund:	900 RAINY DAY		
	PURCHASE OF INVESTMENTS		\$640,473.85
	TOTAL		\$640,473.85

Fund:	300 LIBRARY IMPROVEMENT RESERVE		
	PURCHASE OF INVESTMENTS		\$2,112,098.93
	TOTAL		\$2,112,098.93

Fund:	200 PAYROLL		
	PERSONAL SERVICES		\$164,495.06
	TOTAL		\$164,495.06

Fund:	400 PLAC CARD		
	OTHER DISBURSEMENTS		\$390.00
	TOTAL		\$390.00

TOTAL DISBURSEMENTS:			\$5,548,394.84
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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>
10/15/2008	100 OPERATING	CERTIFICATE OF DEPOSIT	790133907	\$300,000.00	10/15/2009	3.85	\$300,000.00
12/03/2008	100 OPERATING	CERTIFICATE OF DEPOSIT	790141743	\$250,000.00	03/13/2009	2.15	\$250,000.00
12/03/2008	100 OPERATING	CERTIFICATE OF DEPOSIT	55858766	\$250,000.00	06/12/2009	2.75	\$250,000.00
Total by Fund:							\$800,000.00
12/03/2008	900 RAINY DAY	CERTIFICATE OF DEPOSIT	14980812945838	\$556,544.24	12/03/2009	3.50	\$556,544.24
Total by Fund:							\$556,544.24
10/09/2008	300 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	790132980	\$50,000.00	10/09/2009	3.90	\$50,000.00
Total by Fund:							\$50,000.00
Total INVESTMENTS:							\$1,406,544.24
Total Cash and Investments:							\$1,406,544.24

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PLYMOUTH PUBLIC LIBRARY
COUNTY: MARSHALL COUNTY

ID: 50-5-149

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: PLYMOUTH PUBLIC LIBRARY

ID: 50-5-149

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

UNIT NAME: PLYMOUTH PUBLIC LIBRARY

ID: 50-5-149

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

COUNTY: MARSHALL COUNTY
UNIT NAME: PLYMOUTH PUBLIC LIBRARY

ID: 50-5-149
PAGE: 1

GENERAL

BALANCE, JANUARY 1	\$5,823,547.75
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$218,289.71
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$218,289.71</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$203,992.76
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$203,992.76</u>
BALANCE, DECEMBER 31	<u>\$5,837,844.70</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PLYMOUTH PUBLIC LIBRARY

ID: 50-5-149

COUNTY: MARSHALL 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>
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