

FEDERAL IDENTIFICATION NUMBER:
35-6001895

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

UNIT NAME:
RICHMOND MORRISON REEVES PUBLIC LIB

COUNTY:
WAYNE COUNTY

ID: 89-5-242
(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 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
- PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
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- 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: CAROL MCKEY

ADDRESS: 80 NORTH 6TH STREET

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 966-8291

TITLE: DIRECTOR

DATE SIGNED: _____

CITY: RICHMOND

ZIP: 47374-0000

*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						
102 BOND BANK INVESTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
103 CASH CHANGE	\$595.00	\$0.00	\$0.00	\$595.00	\$0.00	\$595.00
100 GENERAL	\$31,636.28	\$6,498,700.46	\$6,646,707.24	\$-116,370.50	\$0.00	\$-116,370.50
104 PETTY CASH	\$110.00	\$0.00	\$0.00	\$110.00	\$0.00	\$110.00
Total by Fund Type:	\$32,341.28	\$6,498,700.46	\$6,646,707.24	\$-115,665.50	\$0.00	\$-115,665.50
FUND TYPE: SPECIAL REVENUE						
120 GIFT	\$225,973.78	\$256,525.45	\$436,416.11	\$46,083.12	\$12,983.30	\$59,066.42
117 RAINY DAY	\$3,155.00	\$0.00	\$0.00	\$3,155.00	\$0.00	\$3,155.00
Total by Fund Type:	\$229,128.78	\$256,525.45	\$436,416.11	\$49,238.12	\$12,983.30	\$62,221.42
FUND TYPE: CAPITAL PROJECTS						
112 CAPITAL PROJECTS FUND	\$41,513.27	\$160,354.32	\$209,123.36	\$-7,255.77	\$0.00	\$-7,255.77
153 CONSTRUCTION	\$516.13	\$0.00	\$516.13	\$0.00	\$0.00	\$0.00
170 LIBRARY IMPROVEMENT RESERVE	\$34,170.75	\$93,206.74	\$127,377.49	\$0.00	\$264,216.57	\$264,216.57
Total by Fund Type:	\$76,200.15	\$253,561.06	\$337,016.98	\$-7,255.77	\$264,216.57	\$256,960.80
FUND TYPE: AGENCY						
160 CONTRACTUAL LIBRARY	\$27,267.84	\$107,036.89	\$116,482.67	\$17,822.06	\$0.00	\$17,822.06
200 PAYROLL	\$21,985.34	\$1,322,482.29	\$1,320,442.22	\$24,025.41	\$0.00	\$24,025.41
130 PLAC CARD	\$1,797.64	\$2,350.46	\$1,382.00	\$2,766.10	\$0.00	\$2,766.10
Total by Fund Type:	\$51,050.82	\$1,431,869.64	\$1,438,306.89	\$44,613.57	\$0.00	\$44,613.57

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: RICHMOND MORRISON REEVES PUBLIC LIB ID: 89-5-242

CASH UNITS ONLY

COUNTY: WAYNE 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:	\$388,721.03	\$8,440,656.61	\$8,858,447.22	\$-29,069.58	\$277,199.87	\$248,130.29
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$3,453,112.48				
Transfers Out			\$3,453,112.48			
Net Receipts and Disbursements		\$4,987,544.13	\$5,405,334.74			

**CASH AND INVESTMENTS ON PART 4 ARE
248226.38! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

UNIT NAME: RICHMOND MORRISON REEVES PUBLIC LIB

PART 2 - RECEIPTS

COUNTY: WAYNE COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>100 GENERAL</u>	
310	GENERAL PROPERTY TAXES	\$1,156,666.08
	Total for: TAXES	\$1,156,666.08
311	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$18,761.00
311	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$74,442.02
311	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$29,000.00
311	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$278,065.00
311	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$49,170.00
320	COUNTY CONTRACTUAL LIBRARY	\$118,000.00
311	INTERGOVERNMENTAL REVENUE, OTHER	\$137,058.93
	Total for: INTERGOVERNMENTAL	\$704,496.95
316	COPY MACHINE CHARGES	\$12,088.52
	Total for: CHARGES FOR SERVICES	\$12,088.52
315	FINES AND FEES-OTHER	\$45,382.28
	Total for: FINES, FORFEITURES, AND FEES	\$45,382.28
319	INTEREST EARNED	\$11,688.51
324	MISCELLANEOUS REVENUE-OTHER	\$1,370,608.44
	Total for: MISCELLANEOUS	\$1,382,296.95
322	TRANSFER OF FUNDS-OTHER	\$1,338,416.78
324	TRANSFER OF FUNDS-OTHER	\$1,857,604.15
323	REFUNDS-OTHER	\$1,748.75
	Total for: OTHER FINANCING SOURCES	\$3,197,769.68
	TOTAL RECEIPTS FOR 100 GENERAL	\$6,498,700.46
<hr/>		
Fund:	<u>120 GIFT</u>	
319	INTEREST EARNED	\$5,955.17
324	MISCELLANEOUS REVENUE-OTHER	\$43,974.81
	Total for: MISCELLANEOUS	\$49,929.98
325	TRANSFER OF FUNDS-OTHER	\$206,595.47
	Total for: OTHER FINANCING SOURCES	\$206,595.47
	TOTAL RECEIPTS FOR 120 GIFT	\$256,525.45
<hr/>		
Fund:	<u>170 LIBRARY IMPROVEMENT RESERVE</u>	
319	INTEREST EARNED	\$4,899.76
324	MISCELLANEOUS REVENUE-OTHER	\$88,306.98
	Total for: MISCELLANEOUS	\$93,206.74
	TOTAL RECEIPTS FOR 170 LIBRARY IMPROVEMENT RESERVE	\$93,206.74
<hr/>		
Fund:	<u>112 CAPITAL PROJECTS FUND</u>	
310	GENERAL PROPERTY TAXES	\$130,992.78

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

ID: 89-5-242 PAGE: 2

UNIT NAME: RICHMOND MORRISON REEVES PUBLIC LIB

COUNTY: WAYNE COUNTY

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>112 CAPITAL PROJECTS FUND</u>	
	Total for: TAXES	\$130,992.78
311	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$8,430.58
311	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$2,125.00
311	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$3,284.00
324	INTERGOVERNMENTAL REVENUE, OTHER	\$15,521.96
	Total for: INTERGOVERNMENTAL	\$29,361.54
<hr/>		
	TOTAL RECEIPTS FOR 112 CAPITAL PROJECTS FUND	\$160,354.32
<hr/>		
Fund:	<u>200 PAYROLL</u>	
200	OTHER FINANCING SOURCES	\$1,322,482.29
	Total for: OTHER FINANCING SOURCES	\$1,322,482.29
<hr/>		
	TOTAL RECEIPTS FOR 200 PAYROLL	\$1,322,482.29
<hr/>		
Fund:	<u>130 PLAC CARD</u>	
132	STATEWIDE LIBRARY CARD PROGRAM	\$968.46
	Total for: INTERGOVERNMENTAL	\$968.46
130	PLAC CARD SALES	\$1,382.00
	Total for: OTHER FINANCING SOURCES	\$1,382.00
<hr/>		
	TOTAL RECEIPTS FOR 130 PLAC CARD	\$2,350.46
<hr/>		
Fund:	<u>160 CONTRACTUAL LIBRARY</u>	
324	MISCELLANEOUS REVENUE-OTHER	\$56,540.81
	Total for: MISCELLANEOUS	\$56,540.81
325	TRANSFER OF FUNDS-OTHER	\$50,496.08
	Total for: OTHER FINANCING SOURCES	\$50,496.08
<hr/>		
	TOTAL RECEIPTS FOR 160 CONTRACTUAL LIBRARY	\$107,036.89
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	Total Receipts:	\$8,440,656.61

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

ID: 89-5-242 PAGE: 1
COUNTY: WAYNE COUNTY
UNIT NAME: RICHMOND MORRISON REEVES PUBLIC LIB

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$1,600,789.53
	SUPPLIES		\$29,760.21
	OTHER SERVICES AND CHARGES		\$295,004.93
	CAPITAL OUTLAY		\$187,574.14
	OTHER DISBURSEMENTS		\$1,335,207.98
	TRANSFER OF FUNDS		\$3,198,370.45
	TOTAL		\$6,646,707.24

Fund:	120 GIFT		
	PERSONAL SERVICES		\$1,520.00
	SUPPLIES		\$3,020.20
	OTHER SERVICES AND CHARGES		\$6,144.52
	CAPITAL OUTLAY		\$5,949.77
	OTHER DISBURSEMENTS		\$242,417.08
	TRANSFER OF FUNDS		\$177,364.54
	TOTAL		\$436,416.11

Fund:	153 CONSTRUCTION		
	CAPITAL OUTLAY		\$516.13
	TOTAL		\$516.13

Fund:	170 LIBRARY IMPROVEMENT RESERVE		
	OTHER DISBURSEMENTS		\$50,000.00
	TRANSFER OF FUNDS		\$77,377.49
	TOTAL		\$127,377.49

Fund:	112 CAPITAL PROJECTS FUND		
	OTHER SERVICES AND CHARGES		\$209,123.36
	TOTAL		\$209,123.36

Fund:	200 PAYROLL		
	PERSONAL SERVICES		\$1,320,442.22
	TOTAL		\$1,320,442.22

Fund:	130 PLAC CARD		
	OTHER SERVICES AND CHARGES		\$1,352.00
	OTHER DISBURSEMENTS		\$30.00
	TOTAL		\$1,382.00

Fund:	160 CONTRACTUAL LIBRARY		
	PERSONAL SERVICES		\$69,719.42
	SUPPLIES		\$24,830.84
	OTHER SERVICES AND CHARGES		\$3,780.77
	OTHER DISBURSEMENTS		\$18,151.64
	TOTAL		\$116,482.67

TOTAL DISBURSEMENTS:			\$8,858,447.22
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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>
		CASH	01	\$0.00			\$705.00
		CHECKING	XXXXXX1739	\$0.00			\$-61,101.72
		CHECKING	XXX0577	\$0.00			\$15,812.03
		SAVINGS	XXXXXX1044	\$0.00			\$8,643.69
		SAVINGS	XXXXXXXX8346	\$0.00			\$6,967.51

Total CASH: **\$-28,973.49**

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>
06/21/2008	120 GIFT	CERTIFICATE OF DEPOSIT	X29773	\$10,788.87	05/14/2009	4.44	\$10,788.87
06/21/2008	120 GIFT	SAVINGS	X4877	\$999.98	05/14/2009	1.00	\$1,012.57
06/21/2008	120 GIFT	SAVINGS	XXXX0843	\$1,181.86	05/14/2009	1.00	\$1,181.86

Total by Fund: **\$12,983.30**

01/02/2008	170 LIBRARY IMPROVEMENT RESERVE	MONEY MARKET FUND	XX7871	\$51,058.72	12/31/2009	1.00	\$51,995.89
01/02/2008	170 LIBRARY IMPROVEMENT RESERVE	SAVINGS	XXXXXX4917	\$9,243.04	12/31/2009	1.00	\$9,336.06
08/01/2008	170 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	XXXX6157	\$19,624.94	10/01/2009	3.45	\$19,795.13
08/01/2008	170 LIBRARY IMPROVEMENT RESERVE	SAVINGS	XXXX0696	\$19,464.43	10/01/2009	1.00	\$19,466.29

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>
08/01/2008	170 LIBRARY IMPROVEMENT RESERVE	SAVINGS	XX0658	\$25,448.95	10/01/2009	1.00	\$26,089.24
06/21/2008	170 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	XXXXXX5908	\$59,800.21	10/01/2009	1.00	\$59,800.21
06/21/2008	170 LIBRARY IMPROVEMENT RESERVE	MONEY MARKET FUND	XXXXXX2534	\$102,677.58	10/01/2009	1.00	\$64,046.43
	170 LIBRARY IMPROVEMENT RESERVE	SAVINGS	XXXXXX0355	\$11,107.25		1.50	\$13,687.32

Total by Fund: **\$264,216.57**

Total INVESTMENTS: **\$277,199.87**

Total Cash and Investments: **\$248,226.38**

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

LONG TERM LEASES

OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$1,208,439.39
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$113,763.49
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$1,094,675.90
INTEREST PAID DURING 2008 (FULL YEAR)	\$47,801.27

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: RICHMOND MORRISON REEVES PUBLIC LIB ID: 89-5-242

COUNTY: WAYNE 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: RICHMOND MORRISON REEVES PUBLIC LIB ID: 89-5-242

COUNTY: WAYNE 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	AUDITOR OF STATE OF INDIANA	\$193.90	120 GIFT	\$193.90	\$193.90

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

COUNTY: WAYNE COUNTY
UNIT NAME: RICHMOND MORRISON REEVES PUBLIC LIB

ID: 89-5-242
PAGE: 1

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: RICHMOND MORRISON REEVES PUBLIC LIB ID: 89-5-242

COUNTY: WAYNE 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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