

FEDERAL IDENTIFICATION NUMBER:
35-6001988

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

UNIT NAME:
OXFORD PUBLIC LIBRARY

COUNTY:
BENTON COUNTY

ID: 4-5-10
(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 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: DANIELLE PAYNE

ADDRESS: PO BOX 6

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 385-2177

TITLE: DIRECTOR

DATE SIGNED: _____

CITY: OXFORD

ZIP: 47971-0006

*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						
GENERAL	\$69,628.51	\$96,033.10	\$130,114.49	\$35,547.12	\$0.00	\$35,547.12
Total by Fund Type:	\$69,628.51	\$96,033.10	\$130,114.49	\$35,547.12	\$0.00	\$35,547.12
FUND TYPE: SPECIAL REVENUE						
GIFT	\$7,420.73	\$12,525.66	\$13,407.37	\$6,539.02	\$7,000.00	\$13,539.02
Total by Fund Type:	\$7,420.73	\$12,525.66	\$13,407.37	\$6,539.02	\$7,000.00	\$13,539.02
FUND TYPE: CAPITAL PROJECTS						
LIBRARY IMPROVEMENT RESERVE	\$20,335.68	\$142,593.75	\$150,822.46	\$12,106.97	\$198,000.00	\$210,106.97
Total by Fund Type:	\$20,335.68	\$142,593.75	\$150,822.46	\$12,106.97	\$198,000.00	\$210,106.97
FUND TYPE: AGENCY						
PAYROLL	\$963.79	\$13,662.72	\$13,590.67	\$1,035.84	\$0.00	\$1,035.84
Total by Fund Type:	\$963.79	\$13,662.72	\$13,590.67	\$1,035.84	\$0.00	\$1,035.84
Subtotal All Funds:	\$98,348.71	\$264,815.23	\$307,934.99	\$55,228.95	\$205,000.00	\$260,228.95

Section II

Less:

Investment Sales	\$132,000.00	
Investment Purchases		\$145,000.00
Transfers In	\$5,384.83	
Transfers Out		\$5,384.83
Net Receipts and Disbursements	\$127,430.40	\$157,550.16

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

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UNIT NAME: OXFORD PUBLIC LIBRARY

COUNTY: BENTON COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$69,236.16
Total for: TAXES	\$69,236.16
SPECIAL STATE LIBRARY DISTRIBUTION	\$305.96
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$242.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$760.00
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$21,552.26
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$2,252.00
Total for: INTERGOVERNMENTAL	\$25,112.22
FINES AND FEES-OTHER	\$870.09
Total for: FINES, FORFEITURES, AND FEES	\$870.09
INTEREST EARNED	\$658.30
MISCELLANEOUS REVENUE-OTHER	\$156.33
Total for: MISCELLANEOUS	\$814.63
TOTAL RECEIPTS FOR GENERAL	\$96,033.10
Fund: <u>GIFT</u>	
CONTRIBUTIONS AND DONATIONS	\$12,525.66
Total for: MISCELLANEOUS	\$12,525.66
TOTAL RECEIPTS FOR GIFT	\$12,525.66
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$5,208.92
Total for: MISCELLANEOUS	\$5,208.92
TRANSFER FROM LIBRARY OPERATING FUND	\$5,384.83
SALE OF INVESTMENTS	\$132,000.00
Total for: OTHER FINANCING SOURCES	\$137,384.83
TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE	\$142,593.75
Fund: <u>PAYROLL</u>	
OTHER FINANCING SOURCES	\$13,662.72
Total for: OTHER FINANCING SOURCES	\$13,662.72
TOTAL RECEIPTS FOR PAYROLL	\$13,662.72
Total Receipts:	\$264,815.23

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PART 3 - DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

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COUNTY: BENTON COUNTY
UNIT NAME: OXFORD PUBLIC LIBRARY

Fund:	GENERAL		
		PERSONAL SERVICES	\$77,464.02
		SUPPLIES	\$5,530.26
		OTHER SERVICES AND CHARGES	\$18,342.84
		CAPITAL OUTLAY	\$23,392.54
		TRANSFER OF FUNDS	\$5,384.83
	TOTAL		\$130,114.49

Fund:	GIFT		
		SUPPLIES	\$6,238.37
		OTHER SERVICES AND CHARGES	\$2,969.00
		CAPITAL OUTLAY	\$4,200.00
	TOTAL		\$13,407.37

Fund:	LIBRARY IMPROVEMENT RESERVE		
		CAPITAL OUTLAY	\$5,822.46
		PURCHASE OF INVESTMENTS	\$145,000.00
	TOTAL		\$150,822.46

Fund:	PAYROLL		
		OTHER DISBURSEMENTS	\$13,590.67
	TOTAL		\$13,590.67

TOTAL DISBURSEMENTS:			\$307,934.99
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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>
		ALLIANCE BANK-CHECKING	86	\$0.00			\$-1,589.35
		ALLIANCE BANK-PACER 1	404497	\$0.00			\$44,711.33
		ALLIANCE BANK-PACER 2	405108	\$0.00			\$12,106.97

Total CASH: **\$55,228.95**

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>
09/15/2008	GIFT	CERTIFICATE OF DEPOSIT	50154-568900	\$5,000.00	12/12/2010	0.00	\$5,000.00
09/15/2008	GIFT	CERTIFICATE OF DEPOSIT	50154-568900	\$2,000.00	12/12/2010	0.00	\$2,000.00

Total by Fund: **\$7,000.00**

03/17/2008	LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	19006843-9006843	\$5,000.00	03/16/2009	0.00	\$5,000.00
02/12/2008	LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	19007508-9007508	\$5,000.00	02/10/2009	0.00	\$5,000.00
04/15/2008	LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	19007809-9007809	\$5,000.00	04/14/2009	0.00	\$5,000.00
01/04/2008	LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	19008570-9008570	\$20,000.00	01/02/2009	0.00	\$20,000.00
01/04/2008	LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	19008907-9008907	\$20,000.00	01/02/2009	0.00	\$20,000.00
02/12/2008	LIBRARY IMPROVEMENT	CERTIFICATE OF DEPOSIT	19007509-9007509	\$5,000.00	02/10/2009	0.00	\$5,000.00

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>
	RESERVE						
09/15/2008	LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	50154-568900	\$5,000.00	12/12/2010	0.00	\$138,000.00
02/18/2008	LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	197007896-900789	\$5,000.00	02/18/2008	0.00	\$0.00
06/09/2006	LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	19009276-9009276	\$50,000.00	08/30/2008	0.00	\$0.00
06/09/2006	LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	197007896-97007896	\$65,000.00	03/08/2008	0.00	\$0.00
Total by Fund:							\$198,000.00
Total INVESTMENTS:							\$205,000.00
Total Cash and Investments:							\$260,228.95

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: OXFORD PUBLIC LIBRARY
COUNTY: BENTON 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:

	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: OXFORD PUBLIC LIBRARY

ID: 4-5-10

COUNTY: BENTON 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: OXFORD PUBLIC LIBRARY

ID: 4-5-10

COUNTY: BENTON 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: BENTON COUNTY
UNIT NAME: OXFORD PUBLIC LIBRARY

ID: 4-5-10
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GENERAL

BALANCE, JANUARY 1	<u>\$973,853.51</u>
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$16,165.99
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$16,165.99</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>\$990,019.50</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: OXFORD PUBLIC LIBRARY

ID: 4-5-10

COUNTY: BENTON 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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