

FEDERAL IDENTIFICATION NUMBER:  
35-1135489

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

UNIT NAME:  
BARTON-REES-POGUE MEMORIAL

COUNTY:  
GRANT COUNTY

ID: 27-5-69  
(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 5 - LONG-TERM INDEBTEDNESS
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- 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: BARBARA DIXON

ADDRESS: PO BOX 488

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 998-2971

TITLE: DIRECTOR

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

CITY: UPLAND

ZIP: 46989-0000

\*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: BARTON-REES-POGUE MEMORIAL

ID: 27-5-69

**CASH UNITS ONLY**

COUNTY: GRANT 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>						
GENERAL	\$45,763.22	\$52,920.60	\$97,776.04	\$907.78	\$82,338.81	\$83,246.59
<b>Total by Fund Type:</b>	<b>\$45,763.22</b>	<b>\$52,920.60</b>	<b>\$97,776.04</b>	<b>\$907.78</b>	<b>\$82,338.81</b>	<b>\$83,246.59</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
GIFT	\$5,262.52	\$0.00	\$0.00	\$5,262.52	\$0.00	\$5,262.52
PRIVATE FOUNDATION GRANT	\$1,236.00	\$0.00	\$0.00	\$1,236.00	\$0.00	\$1,236.00
<b>Total by Fund Type:</b>	<b>\$6,498.52</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,498.52</b>	<b>\$0.00</b>	<b>\$6,498.52</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
LIBRARY IMPROVEMENT RESERVE	\$6,648.08	\$853.46	\$2,137.69	\$5,363.85	\$0.00	\$5,363.85
<b>Total by Fund Type:</b>	<b>\$6,648.08</b>	<b>\$853.46</b>	<b>\$2,137.69</b>	<b>\$5,363.85</b>	<b>\$0.00</b>	<b>\$5,363.85</b>
<b>FUND TYPE: AGENCY</b>						
PAYROLL	\$376.79	\$5,087.85	\$5,050.25	\$414.39	\$0.00	\$414.39
PLAC CARD	\$226.00	\$1,051.00	\$811.00	\$466.00	\$0.00	\$466.00
<b>Total by Fund Type:</b>	<b>\$602.79</b>	<b>\$6,138.85</b>	<b>\$5,861.25</b>	<b>\$880.39</b>	<b>\$0.00</b>	<b>\$880.39</b>
<b>Subtotal All Funds:</b>	<b>\$59,512.61</b>	<b>\$59,912.91</b>	<b>\$105,774.98</b>	<b>\$13,650.54</b>	<b>\$82,338.81</b>	<b>\$95,989.35</b>

**Section II**

Less:

Investment Sales		\$0.00				
Investment Purchases				\$50,000.00		
Transfers In		\$0.00				
Transfers Out				\$0.00		
<b>Net Receipts and Disbursements</b>		<b>\$59,912.91</b>		<b>\$55,774.98</b>		

**CASH AND INVESTMENTS ON PART 4 ARE  
96111.02! MUST EQUAL ENDING CASH  
AND INVESTMENTS ON THIS PAGE!  
PLEASE CORRECT.**

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

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UNIT NAME: BARTON-REES-POGUE MEMORIAL

COUNTY: GRANT COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$38,229.56
<b>Total for: TAXES</b>	<b>\$38,229.56</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$531.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$60.00
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$7,546.00
TOWNSHIP CONTRACTS (LIBRARIES)	\$1,200.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$9,337.00</b>
COPY MACHINE CHARGES	\$181.90
STATE REIMBURSEMENTS FOR SERVICES	\$3,600.00
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$3,781.90</b>
FINES AND FEES-OTHER	\$496.32
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$496.32</b>
INTEREST EARNED	\$133.82
CONTRIBUTIONS AND DONATIONS	\$942.00
<b>Total for: MISCELLANEOUS</b>	<b>\$1,075.82</b>
<b>TOTAL RECEIPTS FOR GENERAL</b>	<b>\$52,920.60</b>
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$853.46
<b>Total for: MISCELLANEOUS</b>	<b>\$853.46</b>
<b>TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE</b>	<b>\$853.46</b>
Fund: <u>PAYROLL</u>	
OTHER TAXES	\$5,087.85
<b>Total for: TAXES</b>	<b>\$5,087.85</b>
<b>TOTAL RECEIPTS FOR PAYROLL</b>	<b>\$5,087.85</b>
Fund: <u>PLAC CARD</u>	
MISCELLANEOUS REVENUE-OTHER	\$1,051.00
<b>Total for: MISCELLANEOUS</b>	<b>\$1,051.00</b>
<b>TOTAL RECEIPTS FOR PLAC CARD</b>	<b>\$1,051.00</b>
<b>Total Receipts:</b>	<b>\$59,912.91</b>

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

ID: 27-5-69 PAGE: 1  
COUNTY: GRANT COUNTY  
UNIT NAME: BARTON-REES-POGUE MEMORIAL

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Fund:	GENERAL		
		PERSONAL SERVICES	\$24,078.88
		SUPPLIES	\$5,577.57
		OTHER SERVICES AND CHARGES	\$5,105.90
		CAPITAL OUTLAY	\$13,013.69
		PURCHASE OF INVESTMENTS	\$50,000.00
	<b>TOTAL</b>		<b>\$97,776.04</b>

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Fund:	LIBRARY IMPROVEMENT RESERVE		
		CAPITAL OUTLAY	\$2,137.69
	<b>TOTAL</b>		<b>\$2,137.69</b>

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Fund:	PAYROLL		
		OTHER DISBURSEMENTS	\$5,050.25
	<b>TOTAL</b>		<b>\$5,050.25</b>

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Fund:	PLAC CARD		
		OTHER DISBURSEMENTS	\$811.00
	<b>TOTAL</b>		<b>\$811.00</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$105,774.98</b>
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PART 4 - CASH AND INVESTMENTS  
FOR THE FISCAL YEAR ENDING 2008

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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>
		CHECKING ACCOUNT	134-0XXXX	\$0.00			\$13,772.21

**Total CASH:** **\$13,772.21**

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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>
12/29/2004	GENERAL	CERTIFICATE OF DEPOSIT	085-8XXXX	\$0.00	03/08/2009	1.00	\$8,300.00
11/04/2004	GENERAL	CERTIFICATE OF DEPOSIT	085-2XXXX	\$0.00	05/10/2009	1.00	\$4,442.83
12/17/2004	GENERAL	CERTIFICATE OF DEPOSIT	086-2XXXX	\$0.00	06/17/2009	1.00	\$4,000.00
12/22/2004	GENERAL	CERTIFICATE OF DEPOSIT	086-5XXXX	\$0.00	03/18/2009	1.00	\$7,027.00
12/04/2004	GENERAL	CERTIFICATE OF DEPOSIT	43022XXXX	\$0.00	12/03/2009	1.85	\$8,568.98
04/02/2008	GENERAL	CERTIFICATE OF DEPOSIT	1915XXXX	\$0.00	12/31/2009	1.00	\$25,000.00
04/11/2008	GENERAL	CERTIFICATE OF DEPOSIT	1915XXXX	\$0.00	12/31/2009	1.00	\$25,000.00

**Total by Fund:** **\$82,338.81**

**Total INVESTMENTS:** **\$82,338.81**

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**Total Cash and Investments:** **\$96,111.02**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BARTON-REES-POGUE MEMORIAL

ID: 27-5-69

COUNTY: GRANT 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:

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

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BARTON-REES-POGUE MEMORIAL

ID: 27-5-69

COUNTY: GRANT 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: BARTON-REES-POGUE MEMORIAL

ID: 27-5-69

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

COUNTY: GRANT COUNTY  
 UNIT NAME: BARTON-REES-POGUE MEMORIAL

ID: 27-5-69  
 PAGE: 1

	GENERAL	PRIVATE FOUNDATION GRANT
BALANCE, JANUARY 1	\$83,400.93	\$1,236.00
<u>ADDITIONS:</u>		
LAND	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$10,952.70	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$10,952.70</u>	<u>\$0.00</u>
<u>REDUCTIONS:</u>		
LAND	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$94,353.63</u>	<u>\$1,236.00</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BARTON-REES-POGUE MEMORIAL

ID: 27-5-69

COUNTY: GRANT 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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