

FEDERAL IDENTIFICATION NUMBER:  
35-6001486

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

UNIT NAME:  
FRANCESVILLE PUBLIC LIBRARY

COUNTY:  
PULASKI COUNTY

ID: 66-5-189  
(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: \_\_\_\_\_

PRINTED NAME OF OFFICIAL: HELEN VOLLMER

ADDRESS: BOX 577

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (219) 567-9433

TITLE: DIRECTOR

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

CITY: FRANCESVILLE

ZIP: 47946-0577

\*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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
101 OPERATING	\$23,176.39	\$169,353.71	\$174,992.84	\$17,537.26	\$0.00	\$17,537.26
<b>Total by Fund Type:</b>	<b>\$23,176.39</b>	<b>\$169,353.71</b>	<b>\$174,992.84</b>	<b>\$17,537.26</b>	<b>\$0.00</b>	<b>\$17,537.26</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
401 GIFT	\$8,609.67	\$20,008.51	\$3,999.58	\$24,618.60	\$0.00	\$24,618.60
108 LEVY EXCESS	\$837.00	\$0.00	\$837.00	\$0.00	\$0.00	\$0.00
61 RAINY DAY	\$0.00	\$1,807.00	\$0.00	\$1,807.00	\$0.00	\$1,807.00
SCHOLARSHIP	\$507.36	\$271.50	\$8,151.00	-\$7,372.14	\$7,751.00	\$378.86
<b>Total by Fund Type:</b>	<b>\$9,954.03</b>	<b>\$22,087.01</b>	<b>\$12,987.58</b>	<b>\$19,053.46</b>	<b>\$7,751.00</b>	<b>\$26,804.46</b>
<b>FUND TYPE: DEBT SERVICE</b>						
LEASE RENTAL PAYMENT	\$16,551.67	\$62,056.31	\$51,760.00	\$26,847.98	\$0.00	\$26,847.98
<b>Total by Fund Type:</b>	<b>\$16,551.67</b>	<b>\$62,056.31</b>	<b>\$51,760.00</b>	<b>\$26,847.98</b>	<b>\$0.00</b>	<b>\$26,847.98</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
1220 LIBRARY CAPITAL PROJECTS	\$7,021.00	\$10,515.86	\$7,369.59	\$10,167.27	\$0.00	\$10,167.27
2011 LIBRARY IMPROVEMENT RESERVE	\$28,555.12	\$25,842.68	\$23,000.00	\$31,397.80	\$14,041.56	\$45,439.36
<b>Total by Fund Type:</b>	<b>\$35,576.12</b>	<b>\$36,358.54</b>	<b>\$30,369.59</b>	<b>\$41,565.07</b>	<b>\$14,041.56</b>	<b>\$55,606.63</b>
<b>Subtotal All Funds:</b>	<b>\$85,258.21</b>	<b>\$289,855.57</b>	<b>\$270,110.01</b>	<b>\$105,003.77</b>	<b>\$21,792.56</b>	<b>\$126,796.33</b>

**Section II**

Less:

Investment Sales	\$0.00	
Investment Purchases		\$7,751.00
Transfers In	\$23,461.00	
Transfers Out		\$62,835.80
<b>Net Receipts and Disbursements</b>	<b>\$266,394.57</b>	<b>\$199,523.21</b>

**CASH AND INVESTMENTS ON PART 4 ARE  
134547.33! MUST EQUAL ENDING CASH  
AND INVESTMENTS ON THIS PAGE!  
PLEASE CORRECT.**

**TRANSFERS IN DO NOT MATCH  
TRANSFERS OUT! PLEASE CORRECT.**

<u>Title</u>	<u>Amount</u>
Fund: <u>101 OPERATING</u>	
GENERAL PROPERTY TAXES	\$89,544.13
OTHER TAXES	\$111.00
OTHER TAXES	\$4,214.33
OTHER TAXES	\$26,963.00
OTHER TAXES	\$4,129.00
OTHER TAXES	\$2,287.40
OTHER TAXES	\$2,974.00
<b>Total for: TAXES</b>	<b>\$130,222.86</b>
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$2,083.38
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,083.38</b>
COPY MACHINE CHARGES	\$1,229.31
CONTRACTUAL SERVICES	\$11,580.00
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$12,809.31</b>
INTEREST EARNED	\$74.03
CONTRIBUTIONS AND DONATIONS	\$256.96
MISCELLANEOUS REVENUE-OTHER	\$19.98
MISCELLANEOUS REVENUE-OTHER	\$426.19
<b>Total for: MISCELLANEOUS</b>	<b>\$777.16</b>
TRANSFER OF FUNDS-OTHER	\$461.00
TRANSFER OF FUNDS-OTHER	\$23,000.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$23,461.00</b>
<b>TOTAL RECEIPTS FOR 101 OPERATING</b>	<b>\$169,353.71</b>
Fund: <u>401 GIFT</u>	
INTEREST EARNED	\$152.20
CONTRIBUTIONS AND DONATIONS	\$3,100.00
MISCELLANEOUS REVENUE-OTHER	\$757.51
ADJUSTMENT	\$15,998.80
<b>Total for: MISCELLANEOUS</b>	<b>\$20,008.51</b>
<b>TOTAL RECEIPTS FOR 401 GIFT</b>	<b>\$20,008.51</b>
Fund: <u>61 RAINY DAY</u>	
ADJUSTMENT	\$1,807.00
<b>Total for: MISCELLANEOUS</b>	<b>\$1,807.00</b>
<b>TOTAL RECEIPTS FOR 61 RAINY DAY</b>	<b>\$1,807.00</b>
Fund: <u>SCHOLARSHIP</u>	
INTEREST EARNED	\$271.50
<b>Total for: MISCELLANEOUS</b>	<b>\$271.50</b>

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

ID: 66-5-189 PAGE: 2

UNIT NAME: FRANCESVILLE PUBLIC LIBRARY  
 COUNTY: PULASKI COUNTY

<u>Title</u>	<u>Amount</u>
<b>TOTAL RECEIPTS FOR SCHOLARSHIP</b>	<b>\$271.50</b>
<hr/>	
Fund: <u>LEASE RENTAL PAYMENT</u>	
GENERAL PROPERTY TAXES	\$57,232.74
OTHER TAXES	\$65.00
OTHER TAXES	\$2,637.92
OTHER TAXES	\$1,391.80
<b>Total for: TAXES</b>	<b>\$61,327.46</b>
INTEREST EARNED	\$398.85
MISCELLANEOUS REVENUE-OTHER	\$330.00
<b>Total for: MISCELLANEOUS</b>	<b>\$728.85</b>
<b>TOTAL RECEIPTS FOR LEASE RENTAL PAYMENT</b>	<b>\$62,056.31</b>
<hr/>	
Fund: <u>1220 LIBRARY CAPITAL PROJECTS</u>	
GENERAL PROPERTY TAXES	\$9,680.97
OTHER TAXES	\$11.00
OTHER TAXES	\$447.16
OTHER TAXES	\$234.80
<b>Total for: TAXES</b>	<b>\$10,373.93</b>
INTEREST EARNED	\$95.93
MISCELLANEOUS REVENUE-OTHER	\$46.00
<b>Total for: MISCELLANEOUS</b>	<b>\$141.93</b>
<b>TOTAL RECEIPTS FOR 1220 LIBRARY CAPITAL PROJECTS</b>	<b>\$10,515.86</b>
<hr/>	
Fund: <u>2011 LIBRARY IMPROVEMENT RESERVE</u>	
MISCELLANEOUS REVENUE-OTHER	\$342.68
MISCELLANEOUS REVENUE-OTHER	\$2,500.00
<b>Total for: MISCELLANEOUS</b>	<b>\$2,842.68</b>
INTERFUND LOAN PROCEEDS	\$23,000.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$23,000.00</b>
<b>TOTAL RECEIPTS FOR 2011 LIBRARY IMPROVEMENT RESERVE</b>	<b>\$25,842.68</b>
<hr/>	
<b>Total Receipts:</b>	<b>\$289,855.57</b>

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

ID: 66-5-189 PAGE: 1  
COUNTY: PULASKI COUNTY  
UNIT NAME: FRANCESVILLE PUBLIC LIBRARY

---

Fund:	101 OPERATING		
	PERSONAL SERVICES		\$86,618.51
	SUPPLIES		\$3,679.01
	OTHER SERVICES AND CHARGES		\$29,659.38
	CAPITAL OUTLAY		\$14,230.14
	OTHER DISBURSEMENTS		\$1,807.00
	TRANSFER OF FUNDS		\$38,998.80
	<b>TOTAL</b>		<b>\$174,992.84</b>

---

Fund:	401 GIFT		
	PERSONAL SERVICES		\$901.61
	OTHER SERVICES AND CHARGES		\$3,097.97
	<b>TOTAL</b>		<b>\$3,999.58</b>

---

Fund:	SCHOLARSHIP		
	OTHER DISBURSEMENTS		\$400.00
	PURCHASE OF INVESTMENTS		\$7,751.00
	<b>TOTAL</b>		<b>\$8,151.00</b>

---

Fund:	108 LEVY EXCESS		
	TRANSFER OF FUNDS		\$837.00
	<b>TOTAL</b>		<b>\$837.00</b>

---

Fund:	LEASE RENTAL PAYMENT		
	OTHER SERVICES AND CHARGES		\$51,760.00
	<b>TOTAL</b>		<b>\$51,760.00</b>

---

Fund:	1220 LIBRARY CAPITAL PROJECTS		
	CAPITAL OUTLAY		\$7,369.59
	<b>TOTAL</b>		<b>\$7,369.59</b>

---

Fund:	2011 LIBRARY IMPROVEMENT RESERVE		
	TRANSFER OF FUNDS		\$23,000.00
	<b>TOTAL</b>		<b>\$23,000.00</b>

---

<b>TOTAL DISBURSEMENTS:</b>			<b>\$270,110.01</b>
-----------------------------	--	--	---------------------

---

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>
		L.I.R.F. MONEY MARKET	92460	\$0.00			\$31,397.80
		GIFT FUND MONEY MARKET	92460	\$0.00			\$24,618.60
		OPERATING FUND CHECKING	3034	\$0.00			\$17,537.26
		LEASE RENTAL PMT. MONEY M	92460	\$0.00			\$26,847.98
		SCHOLARSHIP PASS BOOK SAV	30054	\$0.00			\$378.86
		LCPF MONEY MARKET	92460	\$0.00			\$10,167.27
		RAINY DAY FUND	3034	\$0.00			\$1,807.00

**Total CASH:** **\$112,754.77**

---

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>
02/18/2008	SCHOLARSHIP	CERTIFICATE OF DEPOSIT	128406	\$7,751.00	02/18/2009	2.77	\$7,751.00

**Total by Fund:** **\$7,751.00**

02/15/2008	2011 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	1276	\$13,471.91	02/15/2009	2.80	\$14,041.56
------------	--	------------------------	------	-------------	------------	------	-------------

**Total by Fund:** **\$14,041.56**

**Total INVESTMENTS:** **\$21,792.56**

---

**Total Cash and Investments:** **\$134,547.33**

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

	<u>GENERAL OBLIGATION BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$420,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$25,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$395,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$22,685.00

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: FRANCESVILLE PUBLIC LIBRARY

ID: 66-5-189

COUNTY: PULASKI 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>
------------------------	----------------------	---------------	---------------------	-------------------	-----------------	----------------------

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: FRANCESVILLE PUBLIC LIBRARY

ID: 66-5-189

COUNTY: PULASKI 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>
-------------------------	---------------------	---------------------	---------------------	-------------------	-----------------	----------------------

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

COUNTY: PULASKI COUNTY  
 UNIT NAME: FRANCESVILLE PUBLIC LIBRARY

ID: 66-5-189  
 PAGE: 1

	101 OPERATING	401 GIFT	1220 LIBRARY CAPITAL PROJECTS
BALANCE, JANUARY 1	\$1,155,113.53	\$25,966.27	\$0.00
<u>ADDITIONS:</u>			
LAND	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$7,541.18	\$97.97	\$7,224.14
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$7,541.18</u>	<u>\$97.97</u>	<u>\$7,224.14</u>
<u>REDUCTIONS:</u>			
LAND	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$14,516.50	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$14,516.50</u>	<u>\$0.00</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$1,148,138.21</u>	<u>\$26,064.24</u>	<u>\$7,224.14</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: FRANCESVILLE PUBLIC LIBRARY

ID: 66-5-189

COUNTY: PULASKI 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>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------