

FEDERAL IDENTIFICATION NUMBER:
35-6001549

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

UNIT NAME:
PUTNAM COUNTY PUBLIC LIBRARY

COUNTY:
PUTNAM COUNTY

ID: 67-5-193
(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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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: DIRECTOR

PRINTED NAME OF OFFICIAL: ALICE GREENBURG

DATE SIGNED: _____

ADDRESS: 103 E. POPLAR ST
PO BOX 116

CITY: GREENCASTLE

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 653-2755

ZIP: 46135-0116

*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> Section I	<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>
FUND TYPE: GENERAL						
CASH CHANGE	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00
GENERAL	\$104,012.86	\$561,826.46	\$634,317.52	\$31,521.80	\$0.00	\$31,521.80
PETTY CASH	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00
Total by Fund Type:	\$104,112.86	\$561,826.46	\$634,317.52	\$31,621.80	\$0.00	\$31,621.80
FUND TYPE: SPECIAL REVENUE						
GIFT	\$103,889.28	\$42,794.58	\$108,767.61	\$37,916.25	\$52,341.96	\$90,258.21
RAINY DAY	\$129,022.56	\$55,537.20	\$147,087.41	\$37,472.35	\$52,341.96	\$89,814.31
TECHNOLOGY	\$3,601.00	\$5,375.95	\$4,482.20	\$4,494.75	\$0.00	\$4,494.75
Total by Fund Type:	\$236,512.84	\$103,707.73	\$260,337.22	\$79,883.35	\$104,683.92	\$184,567.27
FUND TYPE: DEBT SERVICE						
BOND AND INTEREST REDEMPTION	\$20,072.73	\$243,146.66	\$254,747.50	\$8,471.89	\$0.00	\$8,471.89
Total by Fund Type:	\$20,072.73	\$243,146.66	\$254,747.50	\$8,471.89	\$0.00	\$8,471.89
FUND TYPE: CAPITAL PROJECTS						
LIBRARY CAPITAL PROJECTS	\$176,869.09	\$4,570.36	\$167,528.34	\$13,911.11	\$52,341.95	\$66,253.06
LIBRARY IMPROVEMENT RESERVE	\$162,647.54	\$0.00	\$160,000.00	\$2,647.54	\$0.00	\$2,647.54
Total by Fund Type:	\$339,516.63	\$4,570.36	\$327,528.34	\$16,558.65	\$52,341.95	\$68,900.60
FUND TYPE: AGENCY						
PLAC CARD	\$180.00	\$330.00	\$420.00	\$90.00	\$0.00	\$90.00
Total by Fund Type:	\$180.00	\$330.00	\$420.00	\$90.00	\$0.00	\$90.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PUTNAM COUNTY PUBLIC LIBRARY

ID: 67-5-193

CASH UNITS ONLY

COUNTY: PUTNAM 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:	\$700,395.06	\$913,581.21	\$1,477,350.58	\$136,625.69	\$157,025.87	\$293,651.56
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$157,025.87			
Transfers In		\$251,260.00				
Transfers Out			\$251,260.00			
Net Receipts and Disbursements		\$662,321.21	\$1,069,064.71			

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

ID: 67-5-193 PAGE: 1

UNIT NAME: PUTNAM COUNTY PUBLIC LIBRARY

COUNTY: PUTNAM COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$701.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$3,589.69
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$261,325.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$25,293.00
Total for: INTERGOVERNMENTAL	\$290,908.69
COPY MACHINE CHARGES	\$6,748.89
Total for: CHARGES FOR SERVICES	\$6,748.89
FINES AND FEES-OTHER	\$26,181.05
Total for: FINES, FORFEITURES, AND FEES	\$26,181.05
INTEREST EARNED	\$5,809.36
RENTAL OF PROPERTY	\$75.00
MISCELLANEOUS REVENUE-OTHER	\$2,103.47
Total for: MISCELLANEOUS	\$7,987.83
TRANSFER OF FUNDS-OTHER	\$230,000.00
Total for: OTHER FINANCING SOURCES	\$230,000.00
TOTAL RECEIPTS FOR GENERAL	\$561,826.46
Fund: <u>GIFT</u>	
INTEREST EARNED	\$4,687.75
CONTRIBUTIONS AND DONATIONS	\$38,106.83
Total for: MISCELLANEOUS	\$42,794.58
TOTAL RECEIPTS FOR GIFT	\$42,794.58
Fund: <u>RAINY DAY</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$29,881.81
Total for: INTERGOVERNMENTAL	\$29,881.81
INTEREST EARNED	\$4,395.39
Total for: MISCELLANEOUS	\$4,395.39
TRANSFER FROM LIBRARY OPERATING FUND	\$20,000.00
TRANSFER OF FUNDS-OTHER	\$1,260.00
Total for: OTHER FINANCING SOURCES	\$21,260.00
TOTAL RECEIPTS FOR RAINY DAY	\$55,537.20
Fund: <u>TECHNOLOGY</u>	
STATE GRANTS-OTHER	\$5,375.95
Total for: INTERGOVERNMENTAL	\$5,375.95
TOTAL RECEIPTS FOR TECHNOLOGY	\$5,375.95

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

ID: 67-5-193 PAGE: 2

UNIT NAME: PUTNAM COUNTY PUBLIC LIBRARY

COUNTY: PUTNAM COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>BOND AND INTEREST REDEMPTION</u>	
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$533.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,789.91
Total for: INTERGOVERNMENTAL	\$3,322.91
TAX ANTICIPATION WARRANTS	\$239,823.75
Total for: OTHER FINANCING SOURCES	\$239,823.75
TOTAL RECEIPTS FOR BOND AND INTEREST REDEMPTION	\$243,146.66
Fund: <u>LIBRARY CAPITAL PROJECTS</u>	
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$323.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,905.40
Total for: INTERGOVERNMENTAL	\$2,228.40
INTEREST EARNED	\$2,341.96
Total for: MISCELLANEOUS	\$2,341.96
TOTAL RECEIPTS FOR LIBRARY CAPITAL PROJECTS	\$4,570.36
Fund: <u>PLAC CARD</u>	
PLAC CARD SALES	\$330.00
Total for: OTHER FINANCING SOURCES	\$330.00
TOTAL RECEIPTS FOR PLAC CARD	\$330.00
Total Receipts:	\$913,581.21

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

ID: 67-5-193 PAGE: 1
COUNTY: PUTNAM COUNTY
UNIT NAME: PUTNAM COUNTY PUBLIC LIBRARY

Fund:	GENERAL		
		PERSONAL SERVICES	\$427,386.57
		SUPPLIES	\$17,410.18
		OTHER SERVICES AND CHARGES	\$99,071.59
		CAPITAL OUTLAY	\$70,449.18
		TRANSFER OF FUNDS	\$20,000.00
	TOTAL		\$634,317.52

Fund:	GIFT		
		PERSONAL SERVICES	\$5,137.55
		SUPPLIES	\$3,895.66
		OTHER SERVICES AND CHARGES	\$27,735.49
		CAPITAL OUTLAY	\$17,314.99
		OTHER DISBURSEMENTS	\$2,341.96
		PURCHASE OF INVESTMENTS	\$52,341.96
	TOTAL		\$108,767.61

Fund:	RAINY DAY		
		CAPITAL OUTLAY	\$22,403.49
		OTHER DISBURSEMENTS	\$2,341.96
		TRANSFER OF FUNDS	\$70,000.00
		PURCHASE OF INVESTMENTS	\$52,341.96
	TOTAL		\$147,087.41

Fund:	TECHNOLOGY		
		OTHER SERVICES AND CHARGES	\$3,222.20
		TRANSFER OF FUNDS	\$1,260.00
	TOTAL		\$4,482.20

Fund:	BOND AND INTEREST REDEMPTION		
		OTHER SERVICES AND CHARGES	\$254,747.50
	TOTAL		\$254,747.50

Fund:	LIBRARY CAPITAL PROJECTS		
		PERSONAL SERVICES	\$47,298.77
		OTHER SERVICES AND CHARGES	\$46,862.03
		CAPITAL OUTLAY	\$18,683.64
		OTHER DISBURSEMENTS	\$2,341.95
		PURCHASE OF INVESTMENTS	\$52,341.95
	TOTAL		\$167,528.34

Fund:	LIBRARY IMPROVEMENT RESERVE		
		TRANSFER OF FUNDS	\$160,000.00
	TOTAL		\$160,000.00

Fund:	PLAC CARD		
		OTHER DISBURSEMENTS	\$420.00
	TOTAL		\$420.00

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

ID: 67-5-193 PAGE: 2

COUNTY: PUTNAM COUNTY

UNIT NAME: PUTNAM COUNTY PUBLIC LIBRARY

TOTAL DISBURSEMENTS:

\$1,477,350.58

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	357112739				\$22,383.71
		INVESTMENT ACCOUNT	1035007464				\$114,136.98
		PETTY CASH	PC1				\$50.00
		CASH CHANGE	CC1				\$50.00
		BUSINESS SHARE	4660197				\$5.00

Total CASH: **\$136,625.69**

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>
01/07/2008	GIFT	CERTIFICATE OF DEPOSIT	XXX0197	\$0.00	02/07/2009	3.65	\$52,341.96

Total by Fund: **\$52,341.96**

01/07/2008	RAINY DAY	CERTIFICATE OF DEPOSIT	XXX0197	\$0.00	02/07/2009	3.65	\$52,341.96
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Total by Fund: **\$52,341.96**

01/07/2008	LIBRARY CAPITAL PROJECTS	CERTIFICATE OF DEPOSIT	XXX0197	\$0.00	02/07/2009	3.65	\$52,341.95
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Total by Fund: **\$52,341.95**

Total INVESTMENTS: **\$157,025.87**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PUTNAM COUNTY PUBLIC LIBRARY

ID: 67-5-193

COUNTY: PUTNAM COUNTY

PAGE: 2

PART 4 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2008

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>
Total Cash and Investments:							\$293,651.56

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

	<u>GENERAL OBLIGATION BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$465,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$225,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$240,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$29,647.00

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: PUTNAM COUNTY PUBLIC LIBRARY

ID: 67-5-193

COUNTY: PUTNAM 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: PUTNAM COUNTY PUBLIC LIBRARY

ID: 67-5-193

COUNTY: PUTNAM 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 GRANT	INDIANA STATE LIBRARY	\$5,375.95	TECHNOLOGY	\$5,375.95	\$4,482.20

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

COUNTY: PUTNAM COUNTY
 UNIT NAME: PUTNAM COUNTY PUBLIC LIBRARY

ID: 67-5-193
 PAGE: 1

	GENERAL	GIFT	LIBRARY CAPITAL PROJECTS
BALANCE, JANUARY 1	\$250,794.75	\$48,902.90	\$406,488.71
<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	\$5,865.00	\$5,000.00
MACHINERY AND EQUIPMENT	\$62,079.52	\$10,000.00	\$3,043.52
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$62,079.52</u>	<u>\$15,865.00</u>	<u>\$8,043.52</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	\$48,060.00	\$0.00	\$6,724.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$48,060.00</u>	<u>\$0.00</u>	<u>\$6,724.00</u>
BALANCE, DECEMBER 31	<u>\$264,814.27</u>	<u>\$64,767.90</u>	<u>\$407,808.23</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PUTNAM COUNTY PUBLIC LIBRARY

ID: 67-5-193

COUNTY: PUTNAM 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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