

FEDERAL IDENTIFICATION NUMBER:
35-1362091

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

UNIT NAME:
ADAMS PUBLIC LIBRARY SYSTEM

COUNTY:
ADAMS COUNTY

ID: 1-5-304
(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 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: KELLY EHINGER

ADDRESS: 128 S 3RD ST

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 724-2605

TITLE: DIRECTOR

DATE SIGNED: _____

CITY: DECATUR

ZIP: 46733-0000

*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						
630 BOOK GIFT - G	\$18,816.22	\$990.86	\$19,807.08	\$0.00	\$0.00	\$0.00
620 BROGDON ESTATE - G	\$45,597.83	\$0.00	\$0.00	\$45,597.83	\$0.00	\$45,597.83
625 BUILDING GIFT - G	\$-1,740.28	\$4,614.24	\$2,380.00	\$493.96	\$0.00	\$493.96
700 CAPITAL PROJECTS	\$11,768.21	\$0.00	\$0.00	\$11,768.21	\$0.00	\$11,768.21
800 FRIENDS - COOKBOOKS	\$10.00	\$42.00	\$52.00	\$0.00	\$0.00	\$0.00
600 GIFT FUND	\$1,935.59	\$2,159.15	\$1,091.19	\$3,003.55	\$0.00	\$3,003.55
640 GRANTS - G	\$-412.34	\$2,700.00	\$1,005.39	\$1,282.27	\$0.00	\$1,282.27
810 IRS DEDUCTION REFUND (GENEVA)	\$-3,441.82	\$0.00	\$0.00	\$-3,441.82	\$0.00	\$-3,441.82
450 LEVY EXCESS-D	\$185.00	\$0.00	\$0.00	\$185.00	\$0.00	\$185.00
300 LIBRARY IMPROVEMENT RESERVE FUND	\$245,854.03	\$75,997.55	\$66,182.53	\$255,669.05	\$0.00	\$255,669.05
400 LIRF INVESTMENTS	\$73,532.73	\$0.00	\$73,532.73	\$0.00	\$0.00	\$0.00
100 OPERATING	\$339,809.02	\$707,792.00	\$696,717.39	\$350,883.63	\$0.00	\$350,883.63
200 PAYROLL-1	\$1,528.76	\$85,435.44	\$85,391.99	\$1,572.21	\$0.00	\$1,572.21
220 PAYROLL-GENEVA	\$-81.54	\$0.00	\$0.00	\$-81.54	\$0.00	\$-81.54
500 PLAC	\$252.00	\$330.00	\$462.00	\$120.00	\$0.00	\$120.00
900 RAINY DAY-D	\$51,300.03	\$0.00	\$25,000.00	\$26,300.03	\$0.00	\$26,300.03
660 STATE TECHNOLOGY FUND GRANT FUND	\$3,000.00	\$7,200.00	\$5,190.00	\$5,010.00	\$0.00	\$5,010.00
Total by Fund Type:	\$787,913.44	\$887,261.24	\$976,812.30	\$698,362.38	\$0.00	\$698,362.38

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ADAMS PUBLIC LIBRARY SYSTEM

ID: 1-5-304

CASH UNITS ONLY

COUNTY: ADAMS COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES
FOR THE FISCAL YEAR ENDING 2008

PAGE: 2

<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						
Subtotal All Funds:	\$787,913.44	\$887,261.24	\$976,812.30	\$698,362.38	\$0.00	\$698,362.38
Section II						
Less:						
Investment Sales		\$73,532.73				
Investment Purchases			\$0.00			
Transfers In		\$0.00				
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$813,728.51	\$976,812.30			

	<u>Title</u>	<u>Amount</u>
Fund: <u>100 OPERATING</u>		
100	GENERAL PROPERTY TAXES	\$494,238.59
100	OTHER TAXES	\$4,340.00
100	OTHER TAXES	\$35,106.08
	Total for: TAXES	\$533,684.67
100	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$105,052.92
100	TOWNSHIP CONTRACTS (LIBRARIES)	\$8,159.00
	Total for: INTERGOVERNMENTAL	\$113,211.92
100	COPY MACHINE CHARGES	\$6,568.20
	Total for: CHARGES FOR SERVICES	\$6,568.20
100	FINES AND FEES-OTHER	\$12,855.71
100	FINES AND FEES-OTHER	\$23,363.00
	Total for: FINES, FORFEITURES, AND FEES	\$36,218.71
100	INTEREST EARNED	\$11,070.23
100	RENTAL OF PROPERTY	\$3,535.23
100	MISCELLANEOUS REVENUE-OTHER	\$3,503.04
	Total for: MISCELLANEOUS	\$18,108.50
	TOTAL RECEIPTS FOR 100 OPERATING	\$707,792.00
Fund: <u>200 PAYROLL-1</u>		
200	OTHER TAXES	\$85,435.44
	Total for: TAXES	\$85,435.44
	TOTAL RECEIPTS FOR 200 PAYROLL-1	\$85,435.44
Fund: <u>300 LIBRARY IMPROVEMENT RESERVE FUND</u>		
300	INTEREST EARNED	\$2,464.82
	Total for: MISCELLANEOUS	\$2,464.82
3000	SALE OF INVESTMENTS	\$73,532.73
	Total for: OTHER FINANCING SOURCES	\$73,532.73
	TOTAL RECEIPTS FOR 300 LIBRARY IMPROVEMENT RESERVE FUND	\$75,997.55
Fund: <u>500 PLAC</u>		
500	PLAC CARD SALES	\$330.00
	Total for: OTHER FINANCING SOURCES	\$330.00
	TOTAL RECEIPTS FOR 500 PLAC	\$330.00
Fund: <u>600 GIFT FUND</u>		
600	CONTRIBUTIONS AND DONATIONS	\$2,159.15
	Total for: MISCELLANEOUS	\$2,159.15

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

ID: 1-5-304 PAGE: 2
 UNIT NAME: ADAMS PUBLIC LIBRARY SYSTEM
 COUNTY: ADAMS COUNTY

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 600 GIFT FUND	\$2,159.15
Fund: <u>625 BUILDING GIFT - G</u>	
625 MISCELLANEOUS REVENUE-OTHER	\$4,614.24
Total for: MISCELLANEOUS	\$4,614.24
TOTAL RECEIPTS FOR 625 BUILDING GIFT - G	\$4,614.24
Fund: <u>630 BOOK GIFT - G</u>	
630 INTEREST EARNED	\$990.86
Total for: MISCELLANEOUS	\$990.86
TOTAL RECEIPTS FOR 630 BOOK GIFT - G	\$990.86
Fund: <u>640 GRANTS - G</u>	
640 MISCELLANEOUS REVENUE-OTHER	\$2,700.00
Total for: MISCELLANEOUS	\$2,700.00
TOTAL RECEIPTS FOR 640 GRANTS - G	\$2,700.00
Fund: <u>660 STATE TECHNOLOGY FUND GRANT FUND</u>	
660 STATE GRANTS-OTHER	\$7,200.00
Total for: INTERGOVERNMENTAL	\$7,200.00
TOTAL RECEIPTS FOR 660 STATE TECHNOLOGY FUND GRANT FUND	\$7,200.00
Fund: <u>800 FRIENDS - COOKBOOKS</u>	
800 CONTRIBUTIONS AND DONATIONS	\$42.00
Total for: MISCELLANEOUS	\$42.00
TOTAL RECEIPTS FOR 800 FRIENDS - COOKBOOKS	\$42.00
Total Receipts:	\$887,261.24

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

ID: 1-5-304 PAGE: 1
COUNTY: ADAMS COUNTY
UNIT NAME: ADAMS PUBLIC LIBRARY SYSTEM

Fund: 100 OPERATING		
	PERSONAL SERVICES	\$453,796.85
	SUPPLIES	\$13,240.07
	OTHER SERVICES AND CHARGES	\$112,095.72
	CAPITAL OUTLAY	\$117,584.75
	TOTAL	\$696,717.39

Fund: 200 PAYROLL-1		
	OTHER DISBURSEMENTS	\$85,391.99
	TOTAL	\$85,391.99

Fund: 300 LIBRARY IMPROVEMENT RESERVE FUND		
	CAPITAL OUTLAY	\$66,182.53
	TOTAL	\$66,182.53

Fund: 400 LIRF INVESTMENTS		
	OTHER DISBURSEMENTS	\$73,532.73
	TOTAL	\$73,532.73

Fund: 500 PLAC		
	OTHER DISBURSEMENTS	\$462.00
	TOTAL	\$462.00

Fund: 600 GIFT FUND		
	OTHER DISBURSEMENTS	\$1,091.19
	TOTAL	\$1,091.19

Fund: 625 BUILDING GIFT - G		
	OTHER DISBURSEMENTS	\$2,380.00
	TOTAL	\$2,380.00

Fund: 630 BOOK GIFT - G		
	OTHER DISBURSEMENTS	\$19,807.08
	TOTAL	\$19,807.08

Fund: 640 GRANTS - G		
	OTHER DISBURSEMENTS	\$1,005.39
	TOTAL	\$1,005.39

Fund: 660 STATE TECHNOLOGY FUND GRANT FUND		
	OTHER DISBURSEMENTS	\$5,190.00
	TOTAL	\$5,190.00

Fund: 800 FRIENDS - COOKBOOKS		
	OTHER DISBURSEMENTS	\$52.00
	TOTAL	\$52.00

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

ID: 1-5-304 PAGE: 2

COUNTY: ADAMS COUNTY
UNIT NAME: ADAMS PUBLIC LIBRARY SYSTEM

Fund:	900 RAINY DAY-D	
	OTHER DISBURSEMENTS	\$25,000.00
	TOTAL	\$25,000.00

TOTAL DISBURSEMENTS:		\$976,812.30
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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>
		FIRST MERCHANTS CHECKING	3000060				\$65,256.56
		WELLS FARGO CHECKING	014-3360005				\$169,339.51
		BANK OF GENEVA CHECKING	104-448-9				\$221,610.33
		BANK OF GENEVA CD BROGDEN	19960				\$1,563.15
		BANK OF GENEVA CD BROGDEN	16621				\$44,034.68
		IRS DEDUCTION REF (GENEVA	0				-\$3,441.85
		FIRST MERCHANTS CD	60172102				\$100,000.00
		FIRST MERCHANTS CD	60172099				\$100,000.00

Total CASH: **\$698,362.38**

Total Cash and Investments: **\$698,362.38**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ADAMS PUBLIC LIBRARY SYSTEM
COUNTY: ADAMS COUNTY

ID: 1-5-304

PAGE: 1

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: ADAMS PUBLIC LIBRARY SYSTEM

ID: 1-5-304

COUNTY: ADAMS 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: ADAMS PUBLIC LIBRARY SYSTEM

ID: 1-5-304

COUNTY: ADAMS 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: ADAMS COUNTY
UNIT NAME: ADAMS PUBLIC LIBRARY SYSTEM

ID: 1-5-304
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: ADAMS PUBLIC LIBRARY SYSTEM

ID: 1-5-304

COUNTY: ADAMS 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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