

FEDERAL IDENTIFICATION NUMBER:  
35-1118118

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

UNIT NAME:  
KINGMAN-MILLCREEK PUBLIC LIBRARY

COUNTY:  
FOUNTAIN COUNTY

ID: 23-5-271  
(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: \_\_\_\_\_

TITLE: DIRECTOR

PRINTED NAME OF OFFICIAL: CATHERINE RATCLIFF

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

ADDRESS: P.O. BOX 116  
KINGMAN

CITY: INDIANA

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 397-3138

ZIP: 47952-0116

\*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).

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KINGMAN-MILLCREEK PUBLIC LIBRARY

ID: 23-5-271

**CASH UNITS ONLY**

COUNTY: FOUNTAIN COUNTY

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

PAGE: 1

<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>						
LIBRARY OPERATING FUND	\$78,722.84	\$49,749.25	\$58,921.44	\$69,550.65	\$0.00	\$69,550.65
<b>Total by Fund Type:</b>	<b>\$78,722.84</b>	<b>\$49,749.25</b>	<b>\$58,921.44</b>	<b>\$69,550.65</b>	<b>\$0.00</b>	<b>\$69,550.65</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
GATES FOUNDATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LEVY EXCESS	\$434.00	\$0.00	\$434.00	\$0.00	\$0.00	\$0.00
RAINY DAY	\$2,882.00	\$0.00	\$0.00	\$2,882.00	\$0.00	\$2,882.00
<b>Total by Fund Type:</b>	<b>\$3,316.00</b>	<b>\$0.00</b>	<b>\$434.00</b>	<b>\$2,882.00</b>	<b>\$0.00</b>	<b>\$2,882.00</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
LIBRARY IMPROVEMENT RESERVE	\$38,595.18	\$1,500.00	\$6,985.00	\$33,110.18	\$0.00	\$33,110.18
<b>Total by Fund Type:</b>	<b>\$38,595.18</b>	<b>\$1,500.00</b>	<b>\$6,985.00</b>	<b>\$33,110.18</b>	<b>\$0.00</b>	<b>\$33,110.18</b>
<b>FUND TYPE: AGENCY</b>						
PLAC CARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Subtotal All Funds:</b>	<b>\$120,634.02</b>	<b>\$51,249.25</b>	<b>\$66,340.44</b>	<b>\$105,542.83</b>	<b>\$0.00</b>	<b>\$105,542.83</b>

**Section II**

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$0.00	
Transfers Out		\$0.00
<b>Net Receipts and Disbursements</b>	<b>\$51,249.25</b>	<b>\$66,340.44</b>

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

ID: 23-5-271 PAGE: 1

UNIT NAME: KINGMAN-MILLCREEK PUBLIC LIBRARY

COUNTY: FOUNTAIN COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>LIBRARY OPERATING FUND</u>	
GENERAL PROPERTY TAXES	\$28,789.49
<b>Total for: TAXES</b>	<b>\$28,789.49</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$249.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,418.10
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$318.00
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$15,319.08
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$1,029.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$18,333.18</b>
COPY MACHINE CHARGES	\$487.05
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$487.05</b>
RENTAL OF PROPERTY	\$10.00
CONTRIBUTIONS AND DONATIONS	\$204.76
ADJUSTMENT	\$0.08
<b>Total for: MISCELLANEOUS</b>	<b>\$214.84</b>
SALE OF CAPITAL ASSETS	\$60.00
INSURANCE REIMBURSEMENTS	\$1,255.69
OTHER FINANCING SOURCES	\$175.00
OTHER FINANCING SOURCES	\$434.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$1,924.69</b>
<b>TOTAL RECEIPTS FOR LIBRARY OPERATING FUND</b>	<b>\$49,749.25</b>
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
CONTRIBUTIONS AND DONATIONS	\$1,500.00
<b>Total for: MISCELLANEOUS</b>	<b>\$1,500.00</b>
<b>TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE</b>	<b>\$1,500.00</b>
<b>Total Receipts:</b>	<b>\$51,249.25</b>

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

ID: 23-5-271 PAGE: 1  
COUNTY: FOUNTAIN COUNTY  
UNIT NAME: KINGMAN-MILLCREEK PUBLIC LIBRARY

---

Fund:	LIBRARY OPERATING FUND	
	PERSONAL SERVICES	\$32,946.40
	SUPPLIES	\$5,164.27
	OTHER SERVICES AND CHARGES	\$13,250.10
	CAPITAL OUTLAY	\$7,560.67
	<b>TOTAL</b>	<b>\$58,921.44</b>

---

Fund:	LEVY EXCESS	
	OTHER DISBURSEMENTS	\$434.00
	<b>TOTAL</b>	<b>\$434.00</b>

---

Fund:	LIBRARY IMPROVEMENT RESERVE	
	CAPITAL OUTLAY	\$6,985.00
	<b>TOTAL</b>	<b>\$6,985.00</b>

---

<b>TOTAL DISBURSEMENTS:</b>		<b>\$66,340.44</b>
-----------------------------	--	--------------------

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KINGMAN-MILLCREEK PUBLIC LIBRARY

ID: 23-5-271

COUNTY: FOUNTAIN COUNTY

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

PAGE: 1

---

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	216135401				\$105,542.83

**Total CASH:** **\$105,542.83**

---

**Total Cash and Investments:** **\$105,542.83**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KINGMAN-MILLCREEK PUBLIC LIBRARY  
COUNTY: FOUNTAIN COUNTY

ID: 23-5-271

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: KINGMAN-MILLCREEK PUBLIC LIBRARY

ID: 23-5-271

COUNTY: FOUNTAIN 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: KINGMAN-MILLCREEK PUBLIC LIBRARY

ID: 23-5-271

COUNTY: FOUNTAIN 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: FOUNTAIN COUNTY  
 UNIT NAME: KINGMAN-MILLCREEK PUBLIC LIBRARY

ID: 23-5-271  
 PAGE: 1

	LIBRARY OPERATING FUND	GATES FOUNDATION	LIBRARY IMPROVEMENT RESERVE
BALANCE, JANUARY 1	\$155,589.91	\$8,116.00	\$37,724.00
<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	\$1,700.00
MACHINERY AND EQUIPMENT	\$5,558.81	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$5,558.81</u>	<u>\$0.00</u>	<u>\$1,700.00</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	\$3,250.00	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$3,250.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$157,898.72</u>	<u>\$8,116.00</u>	<u>\$39,424.00</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KINGMAN-MILLCREEK PUBLIC LIBRARY

ID: 23-5-271

COUNTY: FOUNTAIN 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>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------