

FEDERAL IDENTIFICATION NUMBER:
35-1186104

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

UNIT NAME:
CLAYTON PUBLIC LIBRARY

COUNTY:
HENDRICKS COUNTY

ID: 32-5-85
(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 7 - STATEMENT OF FEDERAL GRANT RECEIPTS AND DISBURSEMENTS
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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: _____

TITLE: ACCOUNTANT

PRINTED NAME OF OFFICIAL: GARY SIMPSON

DATE SIGNED: _____

ADDRESS: PO BOX E

CITY: CLAYTON

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (317) 745-3509

ZIP: 46118-0405

*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: CLAYTON PUBLIC LIBRARY

ID: 32-5-85

CASH UNITS ONLY

COUNTY: HENDRICKS 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>
Section I						
FUND TYPE: GENERAL						
101 GENERAL	\$17,043.16	\$169,876.71	\$174,656.59	\$12,263.28	\$0.00	\$12,263.28
Total by Fund Type:	\$17,043.16	\$169,876.71	\$174,656.59	\$12,263.28	\$0.00	\$12,263.28
FUND TYPE: SPECIAL REVENUE						
401 GIFT	\$6,002.23	\$3,040.00	\$4,402.79	\$4,639.44	\$0.00	\$4,639.44
61 RAINY DAY	\$12,526.22	\$10,821.46	\$0.00	\$23,347.68	\$0.00	\$23,347.68
Total by Fund Type:	\$18,528.45	\$13,861.46	\$4,402.79	\$27,987.12	\$0.00	\$27,987.12
FUND TYPE: DEBT SERVICE						
180 BOND AND INTEREST REDEMPTION	\$52,554.01	\$75,358.90	\$98,671.25	\$29,241.66	\$0.00	\$29,241.66
Total by Fund Type:	\$52,554.01	\$75,358.90	\$98,671.25	\$29,241.66	\$0.00	\$29,241.66
FUND TYPE: CAPITAL PROJECTS						
1220 LIBRARY CAPITAL PROJECTS	\$53,480.10	\$86,682.43	\$81,011.93	\$59,150.60	\$0.00	\$59,150.60
2011 LIBRARY IMPROVEMENT RESERVE	\$3,999.81	\$4,036.08	\$0.00	\$8,035.89	\$0.00	\$8,035.89
Total by Fund Type:	\$57,479.91	\$90,718.51	\$81,011.93	\$67,186.49	\$0.00	\$67,186.49
FUND TYPE: AGENCY						
300 PAYROLL	\$874.19	\$13,629.97	\$14,504.16	\$0.00	\$0.00	\$0.00
PLAC CARD	\$0.00	\$151.00	\$151.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$874.19	\$13,780.97	\$14,655.16	\$0.00	\$0.00	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CLAYTON PUBLIC LIBRARY

ID: 32-5-85

CASH UNITS ONLY

COUNTY: HENDRICKS 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:	\$146,479.72	\$363,596.55	\$373,397.72	\$136,678.55	\$0.00	\$136,678.55
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$112,854.16				
Transfers Out			\$112,854.16			
Net Receipts and Disbursements		\$250,742.39	\$260,543.56			

UNIT NAME: CLAYTON PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: HENDRICKS COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>101 GENERAL</u>	
GENERAL PROPERTY TAXES	\$32,145.56
Total for: TAXES	\$32,145.56
STATE GRANTS-OTHER	\$714.00
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$10.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$4,857.93
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$951.32
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$64,423.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$7,738.00
Total for: INTERGOVERNMENTAL	\$78,694.25
COPY MACHINE CHARGES	\$702.45
Total for: CHARGES FOR SERVICES	\$702.45
FINES AND FEES-OTHER	\$467.90
Total for: FINES, FORFEITURES, AND FEES	\$467.90
INTEREST EARNED	\$434.88
RENTAL OF PROPERTY	\$605.00
MISCELLANEOUS REVENUE-OTHER	\$2,399.59
Total for: MISCELLANEOUS	\$3,439.47
TRANSFER OF FUNDS-OTHER	\$54,427.08
Total for: OTHER FINANCING SOURCES	\$54,427.08
TOTAL RECEIPTS FOR 101 GENERAL	\$169,876.71
Fund: <u>401 GIFT</u>	
CONTRIBUTIONS AND DONATIONS	\$3,040.00
Total for: MISCELLANEOUS	\$3,040.00
TOTAL RECEIPTS FOR 401 GIFT	\$3,040.00
Fund: <u>61 RAINY DAY</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$10,821.46
Total for: INTERGOVERNMENTAL	\$10,821.46
TOTAL RECEIPTS FOR 61 RAINY DAY	\$10,821.46
Fund: <u>180 BOND AND INTEREST REDEMPTION</u>	
GENERAL PROPERTY TAXES	\$63,807.74
Total for: TAXES	\$63,807.74
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$20.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$9,642.78
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,888.38
Total for: INTERGOVERNMENTAL	\$11,551.16

UNIT NAME: CLAYTON PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: HENDRICKS COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 180 BOND AND INTEREST REDEMPTION	\$75,358.90
Fund: <u>1220 LIBRARY CAPITAL PROJECTS</u>	
GENERAL PROPERTY TAXES	\$27,311.64
Total for: TAXES	\$27,311.64
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$8.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$4,127.41
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$808.30
Total for: INTERGOVERNMENTAL	\$4,943.71
TRANSFER OF FUNDS-OTHER	\$54,427.08
Total for: OTHER FINANCING SOURCES	\$54,427.08
TOTAL RECEIPTS FOR 1220 LIBRARY CAPITAL PROJECTS	\$86,682.43
Fund: <u>2011 LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$36.08
Total for: MISCELLANEOUS	\$36.08
TRANSFER FROM LIBRARY OPERATING FUND	\$4,000.00
Total for: OTHER FINANCING SOURCES	\$4,000.00
TOTAL RECEIPTS FOR 2011 LIBRARY IMPROVEMENT RESERVE	\$4,036.08
Fund: <u>300 PAYROLL</u>	
MISCELLANEOUS REVENUE-OTHER	\$13,629.97
Total for: MISCELLANEOUS	\$13,629.97
TOTAL RECEIPTS FOR 300 PAYROLL	\$13,629.97
Fund: <u>PLAC CARD</u>	
PLAC CARD SALES	\$151.00
Total for: OTHER FINANCING SOURCES	\$151.00
TOTAL RECEIPTS FOR PLAC CARD	\$151.00
Total Receipts:	\$363,596.55

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

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COUNTY: HENDRICKS COUNTY
UNIT NAME: CLAYTON PUBLIC LIBRARY

Fund:	101 GENERAL		
		PERSONAL SERVICES	\$85,847.20
		SUPPLIES	\$3,139.35
		OTHER SERVICES AND CHARGES	\$19,673.73
		CAPITAL OUTLAY	\$7,569.23
		TRANSFER OF FUNDS	\$58,427.08
	TOTAL		\$174,656.59

Fund:	401 GIFT		
		OTHER DISBURSEMENTS	\$4,402.79
	TOTAL		\$4,402.79

Fund:	180 BOND AND INTEREST REDEMPTION		
		OTHER SERVICES AND CHARGES	\$98,671.25
	TOTAL		\$98,671.25

Fund:	1220 LIBRARY CAPITAL PROJECTS		
		OTHER SERVICES AND CHARGES	\$12,907.08
		CAPITAL OUTLAY	\$13,677.77
		TRANSFER OF FUNDS	\$54,427.08
	TOTAL		\$81,011.93

Fund:	300 PAYROLL		
		OTHER DISBURSEMENTS	\$14,504.16
	TOTAL		\$14,504.16

Fund:	PLAC CARD		
		OTHER DISBURSEMENTS	\$151.00
	TOTAL		\$151.00

TOTAL DISBURSEMENTS:			\$373,397.72
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CLAYTON PUBLIC LIBRARY

ID: 32-5-85

COUNTY: HENDRICKS 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>
		LIRF SAVINGS ACCOUNT	502153756	\$0.00			\$6,061.26
		CHECKING ACCOUNT	105856	\$0.00			\$130,617.29

Total CASH: **\$136,678.55**

Total Cash and Investments: **\$136,678.55**

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

LONG TERM LEASES

OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$895,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$45,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$850,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$48,830.00

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: CLAYTON PUBLIC LIBRARY

ID: 32-5-85

COUNTY: HENDRICKS 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: CLAYTON PUBLIC LIBRARY

ID: 32-5-85

COUNTY: HENDRICKS 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>
6000194900730	INTERNET CONNECTIVITY	730	\$714.00	101 GENERAL	\$714.00	\$714.00

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

COUNTY: HENDRICKS COUNTY
 UNIT NAME: CLAYTON PUBLIC LIBRARY

ID: 32-5-85
 PAGE: 1

	1220 LIBRARY CAPITAL PROJECTS	2011 LIBRARY IMPROVEMENT RESERVE
BALANCE, JANUARY 1	\$51,472.61	\$27,490.32
<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	\$13,677.77	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$13,677.77</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>\$65,150.38</u>	<u>\$27,490.32</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CLAYTON PUBLIC LIBRARY

ID: 32-5-85

COUNTY: HENDRICKS 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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