

FEDERAL IDENTIFICATION NUMBER:
35-6006463

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

UNIT NAME:
KOKOMO-HOWARD COUNTY PUBLIC LIBRARY

COUNTY:
HOWARD COUNTY

ID: 34-5-282
(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: CHARLES ZOOK

ADDRESS: 220 NORTH UNION STREET

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 457-3242

TITLE: BUSINESS MANAGER

DATE SIGNED: _____

CITY: KOKOMO

ZIP: 46901-4614

*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						
9 EMPLOYEE WITHHOLDING FUND	\$18,920.70	\$851,963.70	\$846,697.02	\$24,187.38	\$0.00	\$24,187.38
1 GENERAL	\$2,030.01	\$5,145,086.54	\$5,057,985.25	\$89,131.30	\$0.00	\$89,131.30
PETTY CASH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$20,950.71	\$5,997,050.24	\$5,904,682.27	\$113,318.68	\$0.00	\$113,318.68
FUND TYPE: SPECIAL REVENUE						
12 DESKTOP PUBLISHING	\$17,210.54	\$325.60	\$23.99	\$17,512.15	\$0.00	\$17,512.15
5 GIFT	\$19,834.38	\$7,972.20	\$1,358.89	\$26,447.69	\$0.00	\$26,447.69
17 MAIN LIBRARY VENDING MACHINE FUND	\$0.00	\$8,839.47	\$3,947.07	\$4,892.40	\$0.00	\$4,892.40
8 RAINY DAY	\$54,274.47	\$55,490.00	\$27,208.00	\$82,556.47	\$0.00	\$82,556.47
7 VENDING MACHINE FUND	\$4,057.45	\$4,193.67	\$5,641.48	\$2,609.64	\$0.00	\$2,609.64
Total by Fund Type:	\$95,376.84	\$76,820.94	\$38,179.43	\$134,018.35	\$0.00	\$134,018.35
FUND TYPE: CAPITAL PROJECTS						
2 LIBRARY IMPROVEMENT RESERVE	\$4,585,064.51	\$429,686.41	\$0.00	\$5,014,750.92	\$0.00	\$5,014,750.92
Total by Fund Type:	\$4,585,064.51	\$429,686.41	\$0.00	\$5,014,750.92	\$0.00	\$5,014,750.92
FUND TYPE: INTERNAL SERVICE						
15 2007 EMPLOYEE MEDICAL SPENDING	\$57,483.66	\$916.00	\$58,399.66	\$0.00	\$0.00	\$0.00
180 2008 MEDICAL SPENDING FUND	\$0.00	\$106,647.50	\$43,620.16	\$63,027.34	\$0.00	\$63,027.34
Total by Fund Type:	\$57,483.66	\$107,563.50	\$102,019.82	\$63,027.34	\$0.00	\$63,027.34
FUND TYPE: INVESTMENT TRUST						
14 ELIZABETH B. HANDLEY	\$1,389.90	\$295.42	\$0.00	\$1,685.32	\$10,002.92	\$11,688.24
Total by Fund Type:	\$1,389.90	\$295.42	\$0.00	\$1,685.32	\$10,002.92	\$11,688.24
FUND TYPE: AGENCY						
PAYROLL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4 PLAC CARD	\$3,002.00	\$5,340.00	\$7,470.00	\$872.00	\$0.00	\$872.00
13 STATE TECHNOLOGY FUND GRANT FUND	\$10,950.00	\$3,043.55	\$10,950.00	\$3,043.55	\$0.00	\$3,043.55

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KOKOMO-HOWARD COUNTY PUBLIC

ID: 34-5-282

CASH UNITS ONLY

COUNTY: HOWARD 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						
Total by Fund Type:	\$13,952.00	\$8,383.55	\$18,420.00	\$3,915.55	\$0.00	\$3,915.55
Subtotal All Funds:	\$4,774,217.62	\$6,619,800.06	\$6,063,301.52	\$5,330,716.16	\$10,002.92	\$5,340,719.08
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$523,590.71				
Transfers Out			\$523,590.71			
Net Receipts and Disbursements		\$6,096,209.35	\$5,539,710.81			

**CASH AND INVESTMENTS ON PART 4 ARE
10002.92! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

	<u>Title</u>	<u>Amount</u>
Fund: 1 GENERAL		
60001	GENERAL PROPERTY TAXES	\$3,891,228.00
60501	OTHER TAXES	\$13,546.00
60001	OTHER TAXES	\$337,209.00
61501	OTHER TAXES	\$12,332.00
59001	OTHER TAXES	\$683,883.00
	Total for: TAXES	\$4,938,198.00
50001	FINES AND FEES-OTHER	\$156,433.00
50501	FINES AND FEES-OTHER	\$7,847.00
	Total for: FINES, FORFEITURES, AND FEES	\$164,280.00
585010	TRANSFER OF FUNDS-OTHER	\$30,855.54
51601	PLAC CARD SALES	\$7,754.00
50101	SALE OF CAPITAL ASSETS	\$3,999.00
	Total for: OTHER FINANCING SOURCES	\$42,608.54
	TOTAL RECEIPTS FOR 1 GENERAL	\$5,145,086.54
Fund: 9 EMPLOYEE WITHHOLDING FUND		
585090	CHARGES FOR SERVICES-OTHER	\$851,963.70
	Total for: CHARGES FOR SERVICES	\$851,963.70
	TOTAL RECEIPTS FOR 9 EMPLOYEE WITHHOLDING FUND	\$851,963.70
Fund: 5 GIFT		
53105	CONTRIBUTIONS AND DONATIONS	\$525.00
58005	CONTRIBUTIONS AND DONATIONS	\$2,677.20
62505	CONTRIBUTIONS AND DONATIONS	\$80.00
	Total for: MISCELLANEOUS	\$3,282.20
50005	SALE OF CAPITAL ASSETS	\$25.00
51005	SALE OF CAPITAL ASSETS	\$4,665.00
	Total for: OTHER FINANCING SOURCES	\$4,690.00
	TOTAL RECEIPTS FOR 5 GIFT	\$7,972.20
Fund: 8 RAINY DAY		
50008	TRANSFER FROM LIBRARY OPERATING FUND	\$55,490.00
	Total for: OTHER FINANCING SOURCES	\$55,490.00
	TOTAL RECEIPTS FOR 8 RAINY DAY	\$55,490.00
Fund: 12 DESKTOP PUBLISHING		
10012	MISCELLANEOUS REVENUE-OTHER	\$325.60
	Total for: MISCELLANEOUS	\$325.60

	<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 12 DESKTOP PUBLISHING		\$325.60
<hr/>		
Fund: <u>7 VENDING MACHINE FUND</u>		
50007	MISCELLANEOUS REVENUE-OTHER	\$4,193.67
Total for: MISCELLANEOUS		\$4,193.67
<hr/>		
TOTAL RECEIPTS FOR 7 VENDING MACHINE FUND		\$4,193.67
<hr/>		
Fund: <u>17 MAIN LIBRARY VENDING MACHINE FUND</u>		
50017	MISCELLANEOUS REVENUE-OTHER	\$8,839.47
Total for: MISCELLANEOUS		\$8,839.47
<hr/>		
TOTAL RECEIPTS FOR 17 MAIN LIBRARY VENDING MACHINE FUND		\$8,839.47
<hr/>		
Fund: <u>2 LIBRARY IMPROVEMENT RESERVE</u>		
57001	INTEREST EARNED	\$89,652.41
Total for: MISCELLANEOUS		\$89,652.41
58501	TRANSFER FROM LIBRARY OPERATING FUND	\$340,034.00
Total for: OTHER FINANCING SOURCES		\$340,034.00
<hr/>		
TOTAL RECEIPTS FOR 2 LIBRARY IMPROVEMENT RESERVE		\$429,686.41
<hr/>		
Fund: <u>180 2008 MEDICAL SPENDING FUND</u>		
285180	CHARGES FOR SERVICES-OTHER	\$9,436.33
Total for: CHARGES FOR SERVICES		\$9,436.33
180	TRANSFER FROM LIBRARY OPERATING FUND	\$97,211.17
Total for: OTHER FINANCING SOURCES		\$97,211.17
<hr/>		
TOTAL RECEIPTS FOR 180 2008 MEDICAL SPENDING FUND		\$106,647.50
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Fund: <u>15 2007 EMPLOYEE MEDICAL SPENDING</u>		
10015	OTHER FINANCING SOURCES	\$916.00
Total for: OTHER FINANCING SOURCES		\$916.00
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TOTAL RECEIPTS FOR 15 2007 EMPLOYEE MEDICAL SPENDING		\$916.00
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Fund: <u>14 ELIZABETH B. HANDLEY</u>		
57014	INTEREST EARNED	\$295.42
Total for: MISCELLANEOUS		\$295.42
<hr/>		
TOTAL RECEIPTS FOR 14 ELIZABETH B. HANDLEY		\$295.42
<hr/>		
Fund: <u>4 PLAC CARD</u>		
50004	PLAC CARD SALES	\$5,340.00
Total for: OTHER FINANCING SOURCES		\$5,340.00
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TOTAL RECEIPTS FOR 4 PLAC CARD		\$5,340.00

	<u>Title</u>	<u>Amount</u>
	Fund: <u>13 STATE TECHNOLOGY FUND GRANT FUND</u>	
130	SPECIAL STATE LIBRARY DISTRIBUTION	\$3,043.55
	Total for: INTERGOVERNMENTAL	\$3,043.55
	TOTAL RECEIPTS FOR 13 STATE TECHNOLOGY FUND GRANT FUND	\$3,043.55
	Total Receipts:	\$6,619,800.06

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

ID: 34-5-282 PAGE: 1
COUNTY: HOWARD COUNTY
UNIT NAME: KOKOMO-HOWARD COUNTY PUBLIC LIBRARY

Fund:	1 GENERAL		
	PERSONAL SERVICES		\$2,876,856.05
	SUPPLIES		\$206,686.68
	OTHER SERVICES AND CHARGES		\$566,438.56
	CAPITAL OUTLAY		\$804,277.90
	OTHER DISBURSEMENTS		\$80,135.35
	TRANSFER OF FUNDS		\$523,590.71
	TOTAL		\$5,057,985.25

Fund:	9 EMPLOYEE WITHHOLDING FUND		
	OTHER DISBURSEMENTS		\$846,697.02
	TOTAL		\$846,697.02

Fund:	5 GIFT		
	SUPPLIES		\$494.35
	CAPITAL OUTLAY		\$544.54
	OTHER DISBURSEMENTS		\$320.00
	TOTAL		\$1,358.89

Fund:	8 RAINY DAY		
	OTHER SERVICES AND CHARGES		\$16,200.00
	CAPITAL OUTLAY		\$11,008.00
	TOTAL		\$27,208.00

Fund:	12 DESKTOP PUBLISHING		
	OTHER DISBURSEMENTS		\$23.99
	TOTAL		\$23.99

Fund:	7 VENDING MACHINE FUND		
	SUPPLIES		\$2,539.04
	OTHER SERVICES AND CHARGES		\$3,102.44
	TOTAL		\$5,641.48

Fund:	17 MAIN LIBRARY VENDING MACHINE FUND		
	SUPPLIES		\$3,947.07
	TOTAL		\$3,947.07

Fund:	180 2008 MEDICAL SPENDING FUND		
	OTHER DISBURSEMENTS		\$43,620.16
	TOTAL		\$43,620.16

Fund:	15 2007 EMPLOYEE MEDICAL SPENDING		
	OTHER DISBURSEMENTS		\$58,399.66
	TOTAL		\$58,399.66

Fund:	4 PLAC CARD		
	OTHER DISBURSEMENTS		\$7,470.00
	TOTAL		\$7,470.00

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

ID: 34-5-282 PAGE: 2

COUNTY: HOWARD COUNTY
UNIT NAME: KOKOMO-HOWARD COUNTY PUBLIC LIBRARY

Fund:	13 STATE TECHNOLOGY FUND GRANT FUND	
	OTHER SERVICES AND CHARGES	\$10,950.00
	TOTAL	\$10,950.00

TOTAL DISBURSEMENTS: \$6,063,301.52

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KOKOMO-HOWARD COUNTY PUBLIC
COUNTY: HOWARD COUNTY

ID: 34-5-282

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

PAGE: 1

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>
01/01/2005	14 ELIZABETH B. HANDLEY	CERTIFICATE OF DEPOSIT	8814917	\$10,002.92	12/14/2008	4.09	\$10,002.92
Total by Fund:							\$10,002.92

Total INVESTMENTS: **\$10,002.92**

Total Cash and Investments: **\$10,002.92**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KOKOMO-HOWARD COUNTY PUBLIC
COUNTY: HOWARD COUNTY

ID: 34-5-282

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: KOKOMO-HOWARD COUNTY PUBLIC

ID: 34-5-282

COUNTY: HOWARD 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>
45.310	LSTA DIGITALIZATION GRANT	INDIANA STATE LIBRARY	\$16,040.00	1 GENERAL	\$10,516.92	\$7,754.62

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KOKOMO-HOWARD COUNTY PUBLIC

ID: 34-5-282

COUNTY: HOWARD 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	STATE TECHNOLOGY FUND GRANT	INDIANA STATE LIBRARY	\$3,043.55	13 STATE TECHNOLOGY FUND GRANT FUND	\$0.00	\$10,950.00

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

COUNTY: HOWARD COUNTY
 UNIT NAME: KOKOMO-HOWARD COUNTY PUBLIC

ID: 34-5-282
 PAGE: 1

	1 GENERAL	8 RAINY DAY	2 LIBRARY IMPROVEMENT RESERVE
BALANCE, JANUARY 1	\$5,330,847.00	\$0.00	\$8,132,015.00
<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	\$15,575.00	\$16,200.00	\$0.00
MACHINERY AND EQUIPMENT	\$759,315.00	\$11,008.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$774,890.00</u>	<u>\$27,208.00</u>	<u>\$0.00</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	\$3,999.00	\$0.00	\$4,546.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$333,334.00</u>
TOTAL REDUCTIONS	<u>\$3,999.00</u>	<u>\$0.00</u>	<u>\$337,880.00</u>
BALANCE, DECEMBER 31	<u>\$6,101,738.00</u>	<u>\$27,208.00</u>	<u>\$7,794,135.00</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KOKOMO-HOWARD COUNTY PUBLIC

ID: 34-5-282

COUNTY: HOWARD 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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