

FEDERAL IDENTIFICATION NUMBER:
35-6003012

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

UNIT NAME:
SWITZERLAND COUNTY PUBLIC LIBRARY

COUNTY:
SWITZERLAND COUNTY

ID: 78-5-218
(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
- 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: LIBRARY DIRECTOR

PRINTED NAME OF OFFICIAL: KRISTI HARMS

DATE SIGNED: _____

ADDRESS: 205 FERRY STREET
PO BOX 133

CITY: VEVAY

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 427-3363

ZIP: 47043-0000

*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

COUNTY: SWITZERLAND COUNTY

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						
145 CASH CHANGE	\$70.00	\$0.00	\$0.00	\$70.00	\$0.00	\$70.00
100 GENERAL	\$32,937.60	\$272,656.59	\$330,630.95	\$-25,036.76	\$0.00	\$-25,036.76
Total by Fund Type:	\$33,007.60	\$272,656.59	\$330,630.95	\$-24,966.76	\$0.00	\$-24,966.76
FUND TYPE: SPECIAL REVENUE						
140 BUILDING GIFT	\$10,324.37	\$0.00	\$0.00	\$10,324.37	\$0.00	\$10,324.37
120 CAREER AND EDUCATION	\$25,947.05	\$0.00	\$0.00	\$25,947.05	\$0.00	\$25,947.05
110 GIFT	\$1,356.35	\$0.00	\$153.83	\$1,202.52	\$0.00	\$1,202.52
200 GRANT, MISC	\$18,185.21	\$60,364.27	\$343.32	\$78,206.16	\$0.00	\$78,206.16
113 MEMORIAL	\$473.00	\$0.00	\$0.00	\$473.00	\$0.00	\$473.00
300 RAINY DAY	\$8,725.33	\$0.00	\$0.00	\$8,725.33	\$0.00	\$8,725.33
Total by Fund Type:	\$65,011.31	\$60,364.27	\$497.15	\$124,878.43	\$0.00	\$124,878.43
FUND TYPE: CAPITAL PROJECTS						
130 LIBRARY IMPROVEMENT RESERVE	\$21,744.41	\$0.00	\$0.00	\$21,744.41	\$0.00	\$21,744.41
Total by Fund Type:	\$21,744.41	\$0.00	\$0.00	\$21,744.41	\$0.00	\$21,744.41
FUND TYPE: AGENCY						
2001 PAYROLL WITHHOLDING-FEDERAL	\$1,147.04	\$14,305.52	\$0.00	\$15,452.56	\$0.00	\$15,452.56
2004 PAYROLL WITHHOLDING-LOCAL TAX	\$104.73	\$1,222.04	\$0.00	\$1,326.77	\$0.00	\$1,326.77
2002 PAYROLL WITHHOLDING-MEDICARE	\$1,018.55	\$12,204.52	\$0.00	\$13,223.07	\$0.00	\$13,223.07
2003 PAYROLL WITHHOLDING-STATE	\$426.65	\$5,142.87	\$0.00	\$5,569.52	\$0.00	\$5,569.52
Total by Fund Type:	\$2,696.97	\$32,874.95	\$0.00	\$35,571.92	\$0.00	\$35,571.92

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SWITZERLAND COUNTY PUBLIC LIBRARY ID: 78-5-218

CASH UNITS ONLY

COUNTY: SWITZERLAND COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES

FOR THE FISCAL YEAR ENDING 2008

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<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:	\$122,460.29	\$365,895.81	\$331,128.10	\$157,228.00	\$0.00	\$157,228.00
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases				\$0.00		
Transfers In		\$40,000.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$325,895.81	\$331,128.10			

**CASH AND INVESTMENTS ON PART 4 ARE
123480.68! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

**TRANSFERS IN DO NOT MATCH
TRANSFERS OUT! PLEASE CORRECT.**

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>100 GENERAL</u>	
311	GENERAL PROPERTY TAXES	\$148,747.18
3122	OTHER TAXES	\$341.00
3123	OTHER TAXES	\$75,162.05
312	OTHER TAXES	\$341.00
	Total for: TAXES	\$224,591.23
341	COPY MACHINE CHARGES	\$188.53
	Total for: CHARGES FOR SERVICES	\$188.53
341	FINES AND FEES-OTHER	\$6,118.06
	Total for: FINES, FORFEITURES, AND FEES	\$6,118.06
361	INTEREST EARNED	\$264.50
361	INTEREST EARNED	\$198.34
360	MISCELLANEOUS REVENUE-OTHER	\$383.29
	Total for: MISCELLANEOUS	\$846.13
392	TRANSFER OF FUNDS-OTHER	\$40,000.00
399	REFUNDS-OTHER	\$912.64
	Total for: OTHER FINANCING SOURCES	\$40,912.64
	TOTAL RECEIPTS FOR 100 GENERAL	\$272,656.59
<hr/>		
Fund:	<u>200 GRANT, MISC</u>	
330	LOCAL GOVERNMENT GRANT-OTHER	\$50,000.00
	Total for: INTERGOVERNMENTAL	\$50,000.00
361	CONTRIBUTIONS AND DONATIONS	\$500.00
364	CONTRIBUTIONS AND DONATIONS	\$1,800.00
341	MISCELLANEOUS REVENUE-OTHER	\$64.27
	Total for: MISCELLANEOUS	\$2,364.27
364	OTHER FINANCING SOURCES	\$8,000.00
	Total for: OTHER FINANCING SOURCES	\$8,000.00
	TOTAL RECEIPTS FOR 200 GRANT, MISC	\$60,364.27
<hr/>		
Fund:	<u>2001 PAYROLL WITHHOLDING-FEDERAL</u>	
200	OTHER TAXES	\$14,305.52
	Total for: TAXES	\$14,305.52
	TOTAL RECEIPTS FOR 2001 PAYROLL WITHHOLDING-FEDERAL	\$14,305.52
<hr/>		
Fund:	<u>2003 PAYROLL WITHHOLDING-STATE</u>	
200	OTHER TAXES	\$5,142.87
	Total for: TAXES	\$5,142.87
	TOTAL RECEIPTS FOR 2003 PAYROLL WITHHOLDING-STATE	\$5,142.87

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

ID: 78-5-218 PAGE: 2

UNIT NAME: SWITZERLAND COUNTY PUBLIC LIBRARY

COUNTY: SWITZERLAND COUNTY

	<u>Title</u>	<u>Amount</u>
	Fund: <u>2004 PAYROLL WITHHOLDING-LOCAL TAX</u>	
200	OTHER TAXES	\$1,222.04
	Total for: TAXES	\$1,222.04
	TOTAL RECEIPTS FOR 2004 PAYROLL WITHHOLDING-LOCAL TAX	\$1,222.04
	Fund: <u>2002 PAYROLL WITHHOLDING-MEDICARE</u>	
200	OTHER TAXES	\$12,204.52
	Total for: TAXES	\$12,204.52
	TOTAL RECEIPTS FOR 2002 PAYROLL WITHHOLDING-MEDICARE	\$12,204.52
	Total Receipts:	\$365,895.81

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

ID: 78-5-218 PAGE: 1

COUNTY: SWITZERLAND COUNTY
UNIT NAME: SWITZERLAND COUNTY PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$207,103.50
	SUPPLIES		\$8,320.03
	OTHER SERVICES AND CHARGES		\$71,885.79
	CAPITAL OUTLAY		\$41,123.75
	OTHER DISBURSEMENTS		\$2,197.88
	TOTAL		\$330,630.95

Fund:	110 GIFT		
	OTHER SERVICES AND CHARGES		\$153.83
	TOTAL		\$153.83

Fund:	200 GRANT, MISC		
	OTHER SERVICES AND CHARGES		\$343.32
	TOTAL		\$343.32

TOTAL DISBURSEMENTS:			\$331,128.10
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SWITZERLAND COUNTY PUBLIC LIBRARY ID: 78-5-218

COUNTY: SWITZERLAND 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	600083	\$0.00			\$85,623.73
		MONEY MARKET	900761	\$0.00			\$37,856.95

Total CASH: **\$123,480.68**

Total Cash and Investments: **\$123,480.68**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SWITZERLAND COUNTY PUBLIC LIBRARY ID: 78-5-218
COUNTY: SWITZERLAND COUNTY

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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: SWITZERLAND COUNTY PUBLIC LIBRARY ID: 78-5-218

COUNTY: SWITZERLAND 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: SWITZERLAND COUNTY PUBLIC LIBRARY ID: 78-5-218

COUNTY: SWITZERLAND 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: SWITZERLAND COUNTY
UNIT NAME: SWITZERLAND COUNTY PUBLIC LIBRARY

ID: 78-5-218
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: SWITZERLAND COUNTY PUBLIC LIBRARY ID: 78-5-218

COUNTY: SWITZERLAND 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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