

FEDERAL IDENTIFICATION NUMBER:
35-1132395

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

UNIT NAME:
CHARLESTOWN-CLARK PUBLIC LIBRARY

COUNTY:
CLARK COUNTY

ID: 10-5-287
(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: THOMASIN MEURER

ADDRESS: 51 CLARK ROAD

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 256-3337

TITLE: DIRECTOR

DATE SIGNED: _____

CITY: CHARLESTOWN

ZIP: 47111-1972

*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: CLARK COUNTY

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 | | | | | | |
| 10 CASH CHANGE | \$193.00 | \$0.00 | \$0.00 | \$193.00 | \$0.00 | \$193.00 |
| 10 GENERAL | \$488,718.64 | \$1,543,280.56 | \$1,739,439.66 | \$292,559.54 | \$0.00 | \$292,559.54 |
| Total by Fund Type: | \$488,911.64 | \$1,543,280.56 | \$1,739,439.66 | \$292,752.54 | \$0.00 | \$292,752.54 |
| FUND TYPE: SPECIAL REVENUE | | | | | | |
| 20 GIFT | \$13,938.58 | \$21,535.71 | \$18,421.80 | \$17,052.49 | \$0.00 | \$17,052.49 |
| 11 LEVY EXCESS | \$0.00 | \$33,633.00 | \$33,633.00 | \$0.00 | \$0.00 | \$0.00 |
| 70 RAINY DAY | \$1,228.63 | \$84,885.55 | \$53,914.65 | \$32,199.53 | \$0.00 | \$32,199.53 |
| 30 TECHNOLOGY | \$16,837.99 | \$21,246.06 | \$21,236.00 | \$16,848.05 | \$0.00 | \$16,848.05 |
| Total by Fund Type: | \$32,005.20 | \$161,300.32 | \$127,205.45 | \$66,100.07 | \$0.00 | \$66,100.07 |
| FUND TYPE: CAPITAL PROJECTS | | | | | | |
| 50 LIBRARY CAPITAL PROJECTS | \$135.22 | \$5,197.04 | \$4,857.60 | \$474.66 | \$0.00 | \$474.66 |
| 40 LIBRARY IMPROVEMENT RESERVE | \$21,279.11 | \$10,552.12 | \$13,700.00 | \$18,131.23 | \$0.00 | \$18,131.23 |
| Total by Fund Type: | \$21,414.33 | \$15,749.16 | \$18,557.60 | \$18,605.89 | \$0.00 | \$18,605.89 |
| FUND TYPE: AGENCY | | | | | | |
| 80 PLAC CARD | \$30.00 | \$30.00 | \$60.00 | \$0.00 | \$0.00 | \$0.00 |
| Total by Fund Type: | \$30.00 | \$30.00 | \$60.00 | \$0.00 | \$0.00 | \$0.00 |

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CHARLESTOWN-CLARK PUBLIC LIBRARY ID: 10-5-287

CASH UNITS ONLY

COUNTY: CLARK COUNTY

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

PAGE: 2

| <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: | \$542,361.17 | \$1,720,360.04 | \$1,885,262.71 | \$377,458.50 | \$0.00 | \$377,458.50 |
| Section II | | | | | | |
| Less: | | | | | | |
| Investment Sales | | \$0.00 | | | | |
| Investment Purchases | | | \$0.00 | | | |
| Transfers In | | \$10,000.00 | | | | |
| Transfers Out | | | \$10,000.00 | | | |
| Net Receipts and Disbursements | | \$1,710,360.04 | \$1,875,262.71 | | | |

**CASH AND INVESTMENTS ON PART 4 ARE
391170.78! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

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

ID: 10-5-287 PAGE: 1
 UNIT NAME: CHARLESTOWN-CLARK PUBLIC LIBRARY
 COUNTY: CLARK COUNTY

| | <u>Title</u> | <u>Amount</u> |
|-----------------------------------|---|-----------------------|
| Fund: <u>10 GENERAL</u> | | |
| 8111 | GENERAL PROPERTY TAXES | \$1,126,335.92 |
| | Total for: TAXES | \$1,126,335.92 |
| 8320 | FED. GRANTS-LSTA GRANTS | \$3,767.92 |
| 8110 | FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | \$6,323.00 |
| 8112 | AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL | \$38,422.41 |
| 8113 | COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL | \$8,962.00 |
| 8114 | CAGIT CERTIFIED SHARES INTERGOVERNMENTAL | \$294,724.00 |
| | Total for: INTERGOVERNMENTAL | \$352,199.33 |
| 8420 | COPY MACHINE CHARGES | \$16,023.94 |
| 8400 | CHARGES FOR SERVICES-OTHER | \$1,362.36 |
| | Total for: CHARGES FOR SERVICES | \$17,386.30 |
| 8610 | INTEREST EARNED | \$1,440.42 |
| 8600 | MISCELLANEOUS REVENUE-OTHER | \$8,072.43 |
| 8122 | MISCELLANEOUS REVENUE-OTHER | \$33,633.00 |
| 8500 | MISCELLANEOUS REVENUE-OTHER | \$4,213.16 |
| | Total for: MISCELLANEOUS | \$47,359.01 |
| | TOTAL RECEIPTS FOR 10 GENERAL | \$1,543,280.56 |
| Fund: <u>20 GIFT</u> | | |
| 8003 | STATE GRANTS-CULTURE AND RECREATION | \$1,020.00 |
| | Total for: INTERGOVERNMENTAL | \$1,020.00 |
| 8610 | INTEREST EARNED | \$211.41 |
| 8000 | CONTRIBUTIONS AND DONATIONS | \$19,574.44 |
| 8690 | MISCELLANEOUS REVENUE-OTHER | \$729.86 |
| | Total for: MISCELLANEOUS | \$20,515.71 |
| | TOTAL RECEIPTS FOR 20 GIFT | \$21,535.71 |
| Fund: <u>70 RAINY DAY</u> | | |
| 8000 | CAGIT CERTIFIED SHARES INTERGOVERNMENTAL | \$50,237.80 |
| | Total for: INTERGOVERNMENTAL | \$50,237.80 |
| 8610 | INTEREST EARNED | \$655.75 |
| | Total for: MISCELLANEOUS | \$655.75 |
| 8120 | INTERFUND LOAN PROCEEDS | \$33,992.00 |
| | Total for: OTHER FINANCING SOURCES | \$33,992.00 |
| | TOTAL RECEIPTS FOR 70 RAINY DAY | \$84,885.55 |
| Fund: <u>30 TECHNOLOGY</u> | | |
| 8005 | STATE GRANTS-OTHER | \$16,836.00 |
| | Total for: INTERGOVERNMENTAL | \$16,836.00 |

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

ID: 10-5-287 PAGE: 2

UNIT NAME: CHARLESTOWN-CLARK PUBLIC LIBRARY

COUNTY: CLARK COUNTY

| | <u>Title</u> | <u>Amount</u> |
|-------|--|-----------------------|
| <hr/> | | |
| Fund: | <u>30 TECHNOLOGY</u> | |
| 8610 | INTEREST EARNED | \$10.06 |
| 8006 | CONTRIBUTIONS AND DONATIONS | \$4,400.00 |
| | Total for: MISCELLANEOUS | \$4,410.06 |
| <hr/> | | |
| | TOTAL RECEIPTS FOR 30 TECHNOLOGY | \$21,246.06 |
| <hr/> | | |
| Fund: | <u>11 LEVY EXCESS</u> | |
| 8122 | GENERAL PROPERTY TAXES | \$33,633.00 |
| | Total for: TAXES | \$33,633.00 |
| <hr/> | | |
| | TOTAL RECEIPTS FOR 11 LEVY EXCESS | \$33,633.00 |
| <hr/> | | |
| Fund: | <u>50 LIBRARY CAPITAL PROJECTS</u> | |
| 8610 | INTEREST EARNED | \$197.04 |
| | Total for: MISCELLANEOUS | \$197.04 |
| 8120 | INTERFUND LOAN PROCEEDS | \$5,000.00 |
| | Total for: OTHER FINANCING SOURCES | \$5,000.00 |
| <hr/> | | |
| | TOTAL RECEIPTS FOR 50 LIBRARY CAPITAL PROJECTS | \$5,197.04 |
| <hr/> | | |
| Fund: | <u>40 LIBRARY IMPROVEMENT RESERVE</u> | |
| 8610 | INTEREST EARNED | \$552.12 |
| | Total for: MISCELLANEOUS | \$552.12 |
| 8941 | TRANSFER FROM LIBRARY OPERATING FUND | \$10,000.00 |
| | Total for: OTHER FINANCING SOURCES | \$10,000.00 |
| <hr/> | | |
| | TOTAL RECEIPTS FOR 40 LIBRARY IMPROVEMENT RESERVE | \$10,552.12 |
| <hr/> | | |
| Fund: | <u>80 PLAC CARD</u> | |
| 8900 | PLAC CARD SALES | \$30.00 |
| | Total for: OTHER FINANCING SOURCES | \$30.00 |
| <hr/> | | |
| | TOTAL RECEIPTS FOR 80 PLAC CARD | \$30.00 |
| <hr/> | | |
| | Total Receipts: | \$1,720,360.04 |

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

ID: 10-5-287 PAGE: 1
COUNTY: CLARK COUNTY
UNIT NAME: CHARLESTOWN-CLARK PUBLIC LIBRARY

| | | | |
|-------|----------------------------|--|-----------------------|
| Fund: | 10 GENERAL | | |
| | PERSONAL SERVICES | | \$906,196.68 |
| | SUPPLIES | | \$18,514.30 |
| | OTHER SERVICES AND CHARGES | | \$112,629.75 |
| | CAPITAL OUTLAY | | \$233,446.36 |
| | OTHER DISBURSEMENTS | | \$458,652.57 |
| | TRANSFER OF FUNDS | | \$10,000.00 |
| | TOTAL | | \$1,739,439.66 |

| | | | |
|-------|----------------------------|--|--------------------|
| Fund: | 20 GIFT | | |
| | OTHER SERVICES AND CHARGES | | \$9,399.50 |
| | CAPITAL OUTLAY | | \$9,022.30 |
| | TOTAL | | \$18,421.80 |

| | | | |
|-------|----------------------------|--|--------------------|
| Fund: | 70 RAINY DAY | | |
| | OTHER SERVICES AND CHARGES | | \$6,655.00 |
| | CAPITAL OUTLAY | | \$39,538.51 |
| | OTHER DISBURSEMENTS | | \$7,721.14 |
| | TOTAL | | \$53,914.65 |

| | | | |
|-------|----------------------------|--|--------------------|
| Fund: | 30 TECHNOLOGY | | |
| | OTHER SERVICES AND CHARGES | | \$16,836.00 |
| | OTHER DISBURSEMENTS | | \$4,400.00 |
| | TOTAL | | \$21,236.00 |

| | | | |
|-------|---------------------|--|--------------------|
| Fund: | 11 LEVY EXCESS | | |
| | OTHER DISBURSEMENTS | | \$33,633.00 |
| | TOTAL | | \$33,633.00 |

| | | | |
|-------|-----------------------------|--|-------------------|
| Fund: | 50 LIBRARY CAPITAL PROJECTS | | |
| | OTHER SERVICES AND CHARGES | | \$4,857.60 |
| | TOTAL | | \$4,857.60 |

| | | | |
|-------|--------------------------------|--|--------------------|
| Fund: | 40 LIBRARY IMPROVEMENT RESERVE | | |
| | OTHER DISBURSEMENTS | | \$13,700.00 |
| | TOTAL | | \$13,700.00 |

| | | | |
|-------|----------------|--|----------------|
| Fund: | 80 PLAC CARD | | |
| | CAPITAL OUTLAY | | \$60.00 |
| | TOTAL | | \$60.00 |

| | | | |
|-----------------------------|--|--|-----------------------|
| TOTAL DISBURSEMENTS: | | | \$1,885,262.71 |
|-----------------------------|--|--|-----------------------|

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> |
|----------------------|------------------|--------------------------|-----------------------------|----------------------------------|----------------------|----------------------|----------------------|
| | | CHASE BASIC BUSINESS CKG | 2610000136 | \$0.00 | | | \$91,508.80 |
| | | CHASE BUSINESS MM | 156331428 | \$0.00 | | | \$17,100.50 |
| | | NWSB MONEY MARKET | 122777 | \$0.00 | | | \$273,709.44 |
| | | NWSB SMALL BUSINESS CKG | 6109160 | \$0.00 | | | \$8,852.04 |

Total CASH: **\$391,170.78**

Total Cash and Investments: **\$391,170.78**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CHARLESTOWN-CLARK PUBLIC LIBRARY ID: 10-5-287
COUNTY: CLARK COUNTY

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: CHARLESTOWN-CLARK PUBLIC LIBRARY

ID: 10-5-287

COUNTY: CLARK 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: CHARLESTOWN-CLARK PUBLIC LIBRARY ID: 10-5-287

COUNTY: CLARK 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 | LOCAL LIBRARY CONNECTIVITY GRANT | INDIANA STATE LIBRARY | \$16,836.00 | 30 TECHNOLOGY | \$16,836.00 | \$16,836.00 |

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

COUNTY: CLARK COUNTY
UNIT NAME: CHARLESTOWN-CLARK PUBLIC LIBRARY

ID: 10-5-287
PAGE: 1

10 GENERAL

| | |
|-----------------------------------|------------------------|
| BALANCE, JANUARY 1 | <u>\$28,932,656.42</u> |
| <u>ADDITIONS:</u> | |
| LAND | \$0.00 |
| INFRASTRUCTURE | \$0.00 |
| BUILDINGS | \$0.00 |
| IMPROVEMENTS OTHER THAN BUILDINGS | \$0.00 |
| MACHINERY AND EQUIPMENT | \$39,538.51 |
| CONSTRUCTION IN PROGRESS | <u>\$0.00</u> |
| TOTAL ADDITIONS | <u>\$39,538.51</u> |
| <u>REDUCTIONS:</u> | |
| LAND | \$0.00 |
| INFRASTRUCTURE | \$0.00 |
| BUILDINGS | \$0.00 |
| IMPROVEMENTS OTHER THAN BUILDINGS | \$0.00 |
| MACHINERY AND EQUIPMENT | \$0.00 |
| CONSTRUCTION IN PROGRESS | <u>\$0.00</u> |
| TOTAL REDUCTIONS | <u>\$0.00</u> |
| BALANCE, DECEMBER 31 | <u>\$28,972,194.93</u> |

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CHARLESTOWN-CLARK PUBLIC LIBRARY ID: 10-5-287

COUNTY: CLARK 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> |
|-------------------|-------------|----------------|----------------------------|----------------------------------|---------------------|-------------------------------|---------------|
|-------------------|-------------|----------------|----------------------------|----------------------------------|---------------------|-------------------------------|---------------|