

FEDERAL IDENTIFICATION NUMBER:  
35-1324512

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

UNIT NAME:  
FAYETTE COUNTY LIBRARY

COUNTY:  
FAYETTE COUNTY

ID: 21-5-49  
(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:

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- PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
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- PART 4 - CASH AND INVESTMENTS
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- 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: INTERIM DIRECTOR

PRINTED NAME OF OFFICIAL: MARILYN ROBINSON

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

ADDRESS: 828 GRAND AVENUE

CITY: CONNERSVILLE

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 827-0883

ZIP: 47331-0000

\*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).

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: FAYETTE COUNTY LIBRARY

ID: 21-5-49

**CASH UNITS ONLY**

COUNTY: FAYETTE 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>	<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>						
CASH CHANGE	\$55.00	\$0.00	\$0.00	\$55.00	\$0.00	\$55.00
GENERAL	\$648,183.64	\$834,577.57	\$1,040,932.44	\$441,828.77	\$0.00	\$441,828.77
PETTY CASH	\$25.00	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00
<b>Total by Fund Type:</b>	<b>\$648,263.64</b>	<b>\$834,577.57</b>	<b>\$1,040,932.44</b>	<b>\$441,908.77</b>	<b>\$0.00</b>	<b>\$441,908.77</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
GIFT	\$212,207.35	\$12,952.02	\$5,576.40	\$219,582.97	\$69,948.96	\$289,531.93
175 RAINY DAY	\$32,808.45	\$88,572.00	\$82,363.22	\$39,017.23	\$0.00	\$39,017.23
<b>Total by Fund Type:</b>	<b>\$245,015.80</b>	<b>\$101,524.02</b>	<b>\$87,939.62</b>	<b>\$258,600.20</b>	<b>\$69,948.96</b>	<b>\$328,549.16</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
LIBRARY CAPITAL PROJECTS	\$111,448.25	\$50,112.23	\$10,553.00	\$151,007.48	\$0.00	\$151,007.48
171 LIBRARY IMPROVEMENT RESERVE	\$36,920.19	\$0.00	\$0.00	\$36,920.19	\$0.00	\$36,920.19
<b>Total by Fund Type:</b>	<b>\$148,368.44</b>	<b>\$50,112.23</b>	<b>\$10,553.00</b>	<b>\$187,927.67</b>	<b>\$0.00</b>	<b>\$187,927.67</b>
<b>FUND TYPE: AGENCY</b>						
PAYROLL	\$0.00	\$33,204.80	\$33,204.80	\$0.00	\$0.00	\$0.00
PLAC CARD	\$0.00	\$270.00	\$270.00	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$33,474.80</b>	<b>\$33,474.80</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: FAYETTE COUNTY LIBRARY

ID: 21-5-49

**CASH UNITS ONLY**

COUNTY: FAYETTE 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>	<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>Subtotal All Funds:</b>	<b>\$1,041,647.88</b>	<b>\$1,019,688.62</b>	<b>\$1,172,899.86</b>	<b>\$888,436.64</b>	<b>\$69,948.96</b>	<b>\$958,385.60</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$260,000.00				
Transfers Out			\$260,000.00			
Net Receipts and Disbursements		\$759,688.62	\$912,899.86			

UNIT NAME: FAYETTE COUNTY LIBRARY

PART 2 - RECEIPTS

COUNTY: FAYETTE COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>GENERAL</u>	
319	GENERAL PROPERTY TAXES	\$374,585.36
	<b>Total for: TAXES</b>	<b>\$374,585.36</b>
317	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$3,224.00
313	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$19,594.54
316	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,872.40
310	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$128,738.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$154,428.94</b>
	COPY MACHINE CHARGES	\$3,592.00
	CHARGES FOR SERVICES-OTHER	\$135.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$3,727.00</b>
	FINES AND FEES-OTHER	\$16,130.85
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$16,130.85</b>
	INTEREST EARNED	\$16,932.50
	RENTAL OF PROPERTY	\$4,500.00
	MISCELLANEOUS REVENUE-OTHER	\$3,628.94
	<b>Total for: MISCELLANEOUS</b>	<b>\$25,061.44</b>
	TRANSFER FROM LIBRARY OPERATING FUND	\$260,000.00
	REFUNDS-OTHER	\$643.98
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$260,643.98</b>
	<b>TOTAL RECEIPTS FOR GENERAL</b>	<b>\$834,577.57</b>
Fund:	<u>GIFT</u>	
	INTEREST EARNED	\$521.57
	CONTRIBUTIONS AND DONATIONS	\$10,058.62
	MISCELLANEOUS REVENUE-OTHER	\$2,371.83
	<b>Total for: MISCELLANEOUS</b>	<b>\$12,952.02</b>
	<b>TOTAL RECEIPTS FOR GIFT</b>	<b>\$12,952.02</b>
Fund:	<u>175 RAINY DAY</u>	
	OTHER FINANCING SOURCES	\$88,572.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$88,572.00</b>
	<b>TOTAL RECEIPTS FOR 175 RAINY DAY</b>	<b>\$88,572.00</b>
Fund:	<u>LIBRARY CAPITAL PROJECTS</u>	
	GENERAL PROPERTY TAXES	\$46,895.52
	OTHER TAXES	\$404.00
	OTHER TAXES	\$359.60
	OTHER TAXES	\$2,453.11
	<b>Total for: TAXES</b>	<b>\$50,112.23</b>

UNIT NAME: FAYETTE COUNTY LIBRARY

PART 2 - RECEIPTS

COUNTY: FAYETTE COUNTY

FOR THE FISCAL YEAR ENDING 2008

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<u>Title</u>	<u>Amount</u>
<b>TOTAL RECEIPTS FOR LIBRARY CAPITAL PROJECTS</b>	<b>\$50,112.23</b>
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Fund: <u>PAYROLL</u>	
OTHER FINANCING SOURCES	\$33,204.80
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$33,204.80</b>
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<b>TOTAL RECEIPTS FOR PAYROLL</b>	<b>\$33,204.80</b>
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Fund: <u>PLAC CARD</u>	
PLAC CARD SALES	\$270.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$270.00</b>
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<b>TOTAL RECEIPTS FOR PLAC CARD</b>	<b>\$270.00</b>
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<b>Total Receipts:</b>	<b>\$1,019,688.62</b>

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

ID: 21-5-49 PAGE: 1  
COUNTY: FAYETTE COUNTY  
UNIT NAME: FAYETTE COUNTY LIBRARY

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Fund:	GENERAL		
		PERSONAL SERVICES	\$466,108.43
		SUPPLIES	\$16,781.72
		OTHER SERVICES AND CHARGES	\$88,427.05
		CAPITAL OUTLAY	\$117,532.38
		OTHER DISBURSEMENTS	\$92,082.86
		TRANSFER OF FUNDS	\$260,000.00
	<b>TOTAL</b>		<b>\$1,040,932.44</b>

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Fund:	GIFT		
		SUPPLIES	\$2,495.42
		OTHER SERVICES AND CHARGES	\$675.00
		CAPITAL OUTLAY	\$2,405.98
	<b>TOTAL</b>		<b>\$5,576.40</b>

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Fund:	175 RAINY DAY		
		PERSONAL SERVICES	\$59,459.86
		OTHER SERVICES AND CHARGES	\$14,343.36
		CAPITAL OUTLAY	\$8,560.00
	<b>TOTAL</b>		<b>\$82,363.22</b>

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Fund:	LIBRARY CAPITAL PROJECTS		
		CAPITAL OUTLAY	\$10,553.00
	<b>TOTAL</b>		<b>\$10,553.00</b>

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Fund:	PAYROLL		
		PERSONAL SERVICES	\$33,204.80
	<b>TOTAL</b>		<b>\$33,204.80</b>

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Fund:	PLAC CARD		
		OTHER DISBURSEMENTS	\$270.00
	<b>TOTAL</b>		<b>\$270.00</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$1,172,899.86</b>
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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	930659206	\$0.00			\$812,911.89
		PUBLIC FUND NOW	7652537510	\$0.00			\$75,444.75
		PETTY CASH	0000	\$0.00			\$25.00
		CASH CHANGE FUND	0000	\$0.00			\$55.00

**Total CASH:** **\$888,436.64**

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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>
02/05/2008	GIFT	CERTIFICATE OF DEPOSIT	02-1120002998	\$10,800.00	12/31/2009	3.04	\$10,800.00
08/23/2008	GIFT	CERTIFICATE OF DEPOSIT	02-1120003287	\$25,000.00	03/23/2011	4.04	\$25,000.00
08/14/2008	GIFT	CERTIFICATE OF DEPOSIT	02-1120003276	\$34,148.96	02/14/2011	4.04	\$34,148.96

**Total by Fund:** **\$69,948.96**

**Total INVESTMENTS:** **\$69,948.96**

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**Total Cash and Investments:** **\$958,385.60**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: FAYETTE COUNTY LIBRARY  
COUNTY: FAYETTE COUNTY

ID: 21-5-49

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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:

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	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: FAYETTE COUNTY LIBRARY

ID: 21-5-49

COUNTY: FAYETTE COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2008

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<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: FAYETTE COUNTY LIBRARY

ID: 21-5-49

COUNTY: FAYETTE COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2008

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<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: FAYETTE COUNTY  
 UNIT NAME: FAYETTE COUNTY LIBRARY

ID: 21-5-49  
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	GENERAL	GIFT	175 RAINY DAY	LIBRARY CAPITAL PROJECTS
BALANCE, JANUARY 1	\$3,526,109.00	\$49,217.00	\$80,414.00	\$240,549.00
<u>ADDITIONS:</u>				
LAND	\$0.00	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00	\$1,054.00
MACHINERY AND EQUIPMENT	\$96,886.00	\$889.00	\$8,050.00	\$9,499.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$96,886.00</u>	<u>\$889.00</u>	<u>\$8,050.00</u>	<u>\$10,553.00</u>
<u>REDUCTIONS:</u>				
LAND	\$0.00	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$144,240.00	\$0.00	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$144,240.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$3,478,755.00</u>	<u>\$50,106.00</u>	<u>\$88,464.00</u>	<u>\$251,102.00</u>

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

COUNTY: FAYETTE COUNTY  
UNIT NAME: FAYETTE COUNTY LIBRARY

ID: 21-5-49  
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	<u>171 LIBRARY IMPROVEMENT RESERVE</u>
BALANCE, JANUARY 1	\$238,426.00
<u>ADDITIONS:</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 ADDITIONS	<u>\$0.00</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>\$238,426.00</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: FAYETTE COUNTY LIBRARY

ID: 21-5-49

COUNTY: FAYETTE 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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