

FEDERAL IDENTIFICATION NUMBER:
35-1147688

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

UNIT NAME:
MARGARET COOPER PUBLIC LIBRARY

COUNTY:
GREENE COUNTY

ID: 28-5-73
(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: JENNIFER WHITE

ADDRESS: 95 SE 1ST ST.

TITLE: TREASURER

DATE SIGNED: _____

CITY: LINTON

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 847-7802

ZIP: 47441-0000

*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: MARGARET COOPER PUBLIC LIBRARY

ID: 28-5-73

CASH UNITS ONLY

COUNTY: GREENE 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						
100 GENERAL	\$36,876.81	\$273,076.98	\$235,901.19	\$74,052.60	\$0.00	\$74,052.60
Total by Fund Type:	\$36,876.81	\$273,076.98	\$235,901.19	\$74,052.60	\$0.00	\$74,052.60
FUND TYPE: SPECIAL REVENUE						
800 BUILDING GIFT	\$8,766.40	\$63.79	\$5,000.00	\$3,830.19	\$0.00	\$3,830.19
150 DEDICATED EMPLOYEE	\$93.42	\$271.50	\$255.97	\$108.95	\$0.00	\$108.95
950 ENDOWMENT #1	\$219.65	\$2.65	\$0.00	\$222.30	\$0.00	\$222.30
500 GIFT	\$16,780.51	\$39,628.03	\$35,912.28	\$20,496.26	\$0.00	\$20,496.26
700 LEVY EXCESS	\$399.42	\$0.00	\$399.42	\$0.00	\$0.00	\$0.00
650 RAINY DAY	\$540.67	\$28,722.93	\$0.00	\$29,263.60	\$0.00	\$29,263.60
450 STATE TECHNOLOGY FUND GRANT	\$3,075.00	\$0.00	\$2,700.00	\$375.00	\$0.00	\$375.00
Total by Fund Type:	\$29,875.07	\$68,688.90	\$44,267.67	\$54,296.30	\$0.00	\$54,296.30
FUND TYPE: DEBT SERVICE						
400 DEBT SERVICE - OTHER	\$0.00	\$278,350.21	\$258,000.00	\$20,350.21	\$0.00	\$20,350.21
Total by Fund Type:	\$0.00	\$278,350.21	\$258,000.00	\$20,350.21	\$0.00	\$20,350.21
FUND TYPE: CAPITAL PROJECTS						
300 LIBRARY CAPITAL PROJECTS	\$22,203.60	\$23,265.75	\$14,345.10	\$31,124.25	\$0.00	\$31,124.25
200 LIBRARY IMPROVEMENT RESERVE	\$10,461.29	\$2,076.57	\$12,537.86	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$32,664.89	\$25,342.32	\$26,882.96	\$31,124.25	\$0.00	\$31,124.25

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MARGARET COOPER PUBLIC LIBRARY

ID: 28-5-73

CASH UNITS ONLY

COUNTY: GREENE 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:	\$99,416.77	\$645,458.41	\$565,051.82	\$179,823.36	\$0.00	\$179,823.36
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$28,622.25				
Transfers Out			\$28,622.25			
Net Receipts and Disbursements		\$616,836.16	\$536,429.57			

UNIT NAME: MARGARET COOPER PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: GREENE COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>100 GENERAL</u>	
GENERAL PROPERTY TAXES	\$141,889.02
Total for: TAXES	\$141,889.02
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$587.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$24,852.28
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$606.34
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$71,637.00
Total for: INTERGOVERNMENTAL	\$97,682.62
FINES AND FEES-OTHER	\$6,235.61
Total for: FINES, FORFEITURES, AND FEES	\$6,235.61
INTEREST EARNED	\$659.39
CONTRIBUTIONS AND DONATIONS	\$20.91
Total for: MISCELLANEOUS	\$680.30
TRANSFER OF FUNDS-OTHER	\$2,436.66
SALE OF CAPITAL ASSETS	\$3,119.98
REIMBURSEMENTS-OTHER	\$32.79
OTHER FINANCING SOURCES	\$21,000.00
Total for: OTHER FINANCING SOURCES	\$26,589.43
TOTAL RECEIPTS FOR 100 GENERAL	\$273,076.98
Fund: <u>950 ENDOWMENT #1</u>	
INTEREST EARNED	\$2.65
Total for: MISCELLANEOUS	\$2.65
TOTAL RECEIPTS FOR 950 ENDOWMENT #1	\$2.65
Fund: <u>500 GIFT</u>	
FED. GRANTS-LSTA GRANTS	\$3,760.73
Total for: INTERGOVERNMENTAL	\$3,760.73
STATE REIMBURSEMENTS FOR SERVICES	\$2,700.00
Total for: CHARGES FOR SERVICES	\$2,700.00
INTEREST EARNED	\$1.77
CONTRIBUTIONS AND DONATIONS	\$8,887.24
MISCELLANEOUS REVENUE-OTHER	\$2,037.24
MISCELLANEOUS REVENUE-OTHER	\$16,638.32
MISCELLANEOUS REVENUE-OTHER	\$10.00
Total for: MISCELLANEOUS	\$27,574.57
TRANSFER OF FUNDS-OTHER	\$5,592.73
Total for: OTHER FINANCING SOURCES	\$5,592.73
TOTAL RECEIPTS FOR 500 GIFT	\$39,628.03

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

ID: 28-5-73 PAGE: 2

UNIT NAME: MARGARET COOPER PUBLIC LIBRARY
 COUNTY: GREENE COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>800 BUILDING GIFT</u>	
INTEREST EARNED	\$63.79
Total for: MISCELLANEOUS	\$63.79
TOTAL RECEIPTS FOR 800 BUILDING GIFT	\$63.79
Fund: <u>650 RAINY DAY</u>	
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$8,115.09
Total for: INTERGOVERNMENTAL	\$8,115.09
INTEREST EARNED	\$14.98
Total for: MISCELLANEOUS	\$14.98
TRANSFER OF FUNDS-OTHER	\$20,592.86
Total for: OTHER FINANCING SOURCES	\$20,592.86
TOTAL RECEIPTS FOR 650 RAINY DAY	\$28,722.93
Fund: <u>150 DEDICATED EMPLOYEE</u>	
CONTRIBUTIONS AND DONATIONS	\$271.50
Total for: MISCELLANEOUS	\$271.50
TOTAL RECEIPTS FOR 150 DEDICATED EMPLOYEE	\$271.50
Fund: <u>400 DEBT SERVICE - OTHER</u>	
GENERAL PROPERTY TAXES	\$167,957.28
Total for: TAXES	\$167,957.28
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$818.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$22,730.07
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$844.86
Total for: INTERGOVERNMENTAL	\$24,392.93
OTHER FINANCING SOURCES	\$86,000.00
Total for: OTHER FINANCING SOURCES	\$86,000.00
TOTAL RECEIPTS FOR 400 DEBT SERVICE - OTHER	\$278,350.21
Fund: <u>300 LIBRARY CAPITAL PROJECTS</u>	
GENERAL PROPERTY TAXES	\$19,092.13
Total for: TAXES	\$19,092.13
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$70.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$3,806.44
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$72.80
Total for: INTERGOVERNMENTAL	\$3,949.24
INTEREST EARNED	\$224.38
Total for: MISCELLANEOUS	\$224.38

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

ID: 28-5-73 PAGE: 3

UNIT NAME: MARGARET COOPER PUBLIC LIBRARY

COUNTY: GREENE COUNTY

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 300 LIBRARY CAPITAL PROJECTS	\$23,265.75
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Fund: <u>200 LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$76.57
Total for: MISCELLANEOUS	\$76.57
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OTHER FINANCING SOURCES	\$2,000.00
Total for: OTHER FINANCING SOURCES	\$2,000.00
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TOTAL RECEIPTS FOR 200 LIBRARY IMPROVEMENT RESERVE	\$2,076.57
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Total Receipts:	\$645,458.41

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

ID: 28-5-73 PAGE: 1
COUNTY: GREENE COUNTY
UNIT NAME: MARGARET COOPER PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$148,504.54
	SUPPLIES		\$7,172.14
	OTHER SERVICES AND CHARGES		\$38,283.44
	CAPITAL OUTLAY		\$14,054.07
	OTHER DISBURSEMENTS		\$16,000.00
	TRANSFER OF FUNDS		\$11,887.00
	TOTAL		\$235,901.19

Fund:	500 GIFT		
	SUPPLIES		\$4,652.54
	OTHER SERVICES AND CHARGES		\$301.01
	CAPITAL OUTLAY		\$25,150.76
	OTHER DISBURSEMENTS		\$10.00
	TRANSFER OF FUNDS		\$5,797.97
	TOTAL		\$35,912.28

Fund:	800 BUILDING GIFT		
	OTHER DISBURSEMENTS		\$5,000.00
	TOTAL		\$5,000.00

Fund:	700 LEVY EXCESS		
	TRANSFER OF FUNDS		\$399.42
	TOTAL		\$399.42

Fund:	150 DEDICATED EMPLOYEE		
	OTHER DISBURSEMENTS		\$255.97
	TOTAL		\$255.97

Fund:	450 STATE TECHNOLOGY FUND GRANT		
	OTHER SERVICES AND CHARGES		\$2,700.00
	TOTAL		\$2,700.00

Fund:	400 DEBT SERVICE - OTHER		
	PERSONAL SERVICES		\$172,000.00
	OTHER DISBURSEMENTS		\$86,000.00
	TOTAL		\$258,000.00

Fund:	300 LIBRARY CAPITAL PROJECTS		
	PERSONAL SERVICES		\$6,313.45
	SUPPLIES		\$316.42
	OTHER SERVICES AND CHARGES		\$7,607.11
	CAPITAL OUTLAY		\$108.12
	TOTAL		\$14,345.10

Fund:	200 LIBRARY IMPROVEMENT RESERVE		
	OTHER DISBURSEMENTS		\$2,000.00
	TRANSFER OF FUNDS		\$10,537.86

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

ID: 28-5-73 PAGE: 2

COUNTY: GREENE COUNTY

UNIT NAME: MARGARET COOPER PUBLIC LIBRARY

TOTAL	\$12,537.86
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TOTAL DISBURSEMENTS:	\$565,051.82
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MARGARET COOPER PUBLIC LIBRARY

ID: 28-5-73

COUNTY: GREENE 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 ACCOUNT	1013XXXX	\$0.00			\$177,063.62
		SAVINGS ACCOUNT	119XXXX	\$0.00			\$2,759.74

Total CASH: **\$179,823.36**

Total Cash and Investments: **\$179,823.36**

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

LONG TERM LEASES

OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$1,845,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$40,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$1,805,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$88,175.00

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: MARGARET COOPER PUBLIC LIBRARY

ID: 28-5-73

COUNTY: GREENE 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: MARGARET COOPER PUBLIC LIBRARY

ID: 28-5-73

COUNTY: GREENE 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: GREENE COUNTY
 UNIT NAME: MARGARET COOPER PUBLIC LIBRARY

ID: 28-5-73
 PAGE: 1

	100 GENERAL	500 GIFT	400 DEBT SERVICE - OTHER	300 LIBRARY CAPITAL PROJECTS
BALANCE, JANUARY 1	\$37,529.42	\$17,124.10	\$1,502,013.72	\$6,428.46
<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	\$0.00
MACHINERY AND EQUIPMENT	\$0.00	\$14,465.00	\$28,633.03	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$0.00</u>	<u>\$14,465.00</u>	<u>\$28,633.03</u>	<u>\$0.00</u>
<u>REDUCTIONS:</u>				
LAND	\$1,000.00	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$8,000.00	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00	\$1,429.61
MACHINERY AND EQUIPMENT	\$21,214.54	\$479.99	\$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>\$30,214.54</u>	<u>\$479.99</u>	<u>\$0.00</u>	<u>\$1,429.61</u>
BALANCE, DECEMBER 31	<u>\$7,314.88</u>	<u>\$31,109.11</u>	<u>\$1,530,646.75</u>	<u>\$4,998.85</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MARGARET COOPER PUBLIC LIBRARY

ID: 28-5-73

COUNTY: GREENE 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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