

FEDERAL IDENTIFICATION NUMBER:
35-1116855

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

UNIT NAME:
JEFFERSON COUNTY PUBLIC LIBRARY

COUNTY:
JEFFERSON COUNTY

ID: 39-5-109
(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: DONNA ERRETT

ADDRESS: 420 W. MAIN STREET

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 265-2744

TITLE: INTERIM DIRECTOR

DATE SIGNED: _____

CITY: MADISON

ZIP: 47250-3717

*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: JEFFERSON COUNTY PUBLIC LIBRARY

ID: 39-5-109

CASH UNITS ONLY

COUNTY: JEFFERSON 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	\$599,277.84	\$1,018,317.61	\$941,690.65	\$675,904.80	\$0.00	\$675,904.80
Total by Fund Type:	\$599,277.84	\$1,018,317.61	\$941,690.65	\$675,904.80	\$0.00	\$675,904.80
FUND TYPE: SPECIAL REVENUE						
115 DONATIONS	\$0.00	\$75,576.67	\$75,000.00	\$576.67	\$0.00	\$576.67
110 GIFT	\$102,905.68	\$29,581.06	\$11,714.81	\$120,771.93	\$0.00	\$120,771.93
130 MEMORIAL	\$0.00	\$1,640.80	\$0.00	\$1,640.80	\$0.00	\$1,640.80
135 PRIVATE FOUNDATION GRANT	\$243.00	\$0.00	\$0.00	\$243.00	\$0.00	\$243.00
190 REFUND FUND	\$5.97	\$249.81	\$69.97	\$185.81	\$0.00	\$185.81
140 STATE GRANT	\$2,700.00	\$3,395.81	\$2,810.81	\$3,285.00	\$0.00	\$3,285.00
Total by Fund Type:	\$105,854.65	\$110,444.15	\$89,595.59	\$126,703.21	\$0.00	\$126,703.21
FUND TYPE: CAPITAL PROJECTS						
125 LIBRARY CAPITAL PROJECTS	\$41,110.39	\$48,910.90	\$37,674.80	\$52,346.49	\$0.00	\$52,346.49
120 LIBRARY IMPROVEMENT RESERVE	\$3,854.84	\$14.78	\$0.00	\$3,869.62	\$0.00	\$3,869.62
Total by Fund Type:	\$44,965.23	\$48,925.68	\$37,674.80	\$56,216.11	\$0.00	\$56,216.11
FUND TYPE: INVESTMENT TRUST						
195 LIBRARY INVESTMENT FUND	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00
Total by Fund Type:	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00
FUND TYPE: AGENCY						
141 PLAC CARD	\$0.00	\$31.00	\$31.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$0.00	\$31.00	\$31.00	\$0.00	\$0.00	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: JEFFERSON COUNTY PUBLIC LIBRARY

ID: 39-5-109

CASH UNITS ONLY

COUNTY: JEFFERSON 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:	\$800,097.72	\$1,177,718.44	\$1,068,992.04	\$908,824.12	\$0.00	\$908,824.12
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases				\$0.00		
Transfers In		\$400.00				
Transfers Out				\$400.00		
Net Receipts and Disbursements		\$1,177,318.44	\$1,068,592.04			

**CASH AND INVESTMENTS ON PART 4 ARE
868824.00! 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: 39-5-109 PAGE: 1

UNIT NAME: JEFFERSON COUNTY PUBLIC LIBRARY
COUNTY: JEFFERSON COUNTY

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>100 GENERAL</u>	
311	GENERAL PROPERTY TAXES	\$892,210.35
	Total for: TAXES	\$892,210.35
312	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$4,115.00
312	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$76,920.35
	Total for: INTERGOVERNMENTAL	\$81,035.35
342	COPY MACHINE CHARGES	\$6,980.02
	Total for: CHARGES FOR SERVICES	\$6,980.02
341	FINES AND FEES-OTHER	\$22,925.88
	Total for: FINES, FORFEITURES, AND FEES	\$22,925.88
361	INTEREST EARNED	\$7,910.90
364	CONTRIBUTIONS AND DONATIONS	\$564.22
	Total for: MISCELLANEOUS	\$8,475.12
396	REFUNDS-OTHER	\$3,457.10
399	REIMBURSEMENTS-OTHER	\$3,233.79
	Total for: OTHER FINANCING SOURCES	\$6,690.89
	TOTAL RECEIPTS FOR 100 GENERAL	\$1,018,317.61
<hr/>		
Fund:	<u>115 DONATIONS</u>	
364	CONTRIBUTIONS AND DONATIONS	\$576.67
	Total for: MISCELLANEOUS	\$576.67
393	NET PROCEEDS FROM BORROWINGS	\$75,000.00
	Total for: OTHER FINANCING SOURCES	\$75,000.00
	TOTAL RECEIPTS FOR 115 DONATIONS	\$75,576.67
<hr/>		
Fund:	<u>140 STATE GRANT</u>	
392	TRANSFER FROM LIBRARY OPERATING FUND	\$200.00
399	REIMBURSEMENTS-OTHER	\$3,195.81
	Total for: OTHER FINANCING SOURCES	\$3,395.81
	TOTAL RECEIPTS FOR 140 STATE GRANT	\$3,395.81
<hr/>		
Fund:	<u>110 GIFT</u>	
361	INTEREST EARNED	\$41.86
364	CONTRIBUTIONS AND DONATIONS	\$9,539.20
	Total for: MISCELLANEOUS	\$9,581.06
399	INTERFUND LOAN PROCEEDS	\$20,000.00
	Total for: OTHER FINANCING SOURCES	\$20,000.00
	TOTAL RECEIPTS FOR 110 GIFT	\$29,581.06

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

ID: 39-5-109 PAGE: 2

UNIT NAME: JEFFERSON COUNTY PUBLIC LIBRARY
COUNTY: JEFFERSON COUNTY

	<u>Title</u>	<u>Amount</u>
<hr/>		
	Fund: <u>130 MEMORIAL</u>	
361	INTEREST EARNED	\$1,640.80
	Total for: MISCELLANEOUS	\$1,640.80
<hr/>		
	TOTAL RECEIPTS FOR 130 MEMORIAL	\$1,640.80
<hr/>		
	Fund: <u>190 REFUND FUND</u>	
392	TRANSFER FROM LIBRARY OPERATING FUND	\$200.00
396	REFUNDS-OTHER	\$49.81
	Total for: OTHER FINANCING SOURCES	\$249.81
<hr/>		
	TOTAL RECEIPTS FOR 190 REFUND FUND	\$249.81
<hr/>		
	Fund: <u>125 LIBRARY CAPITAL PROJECTS</u>	
311	GENERAL PROPERTY TAXES	\$44,814.23
	Total for: TAXES	\$44,814.23
312	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$206.00
312	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$3,863.57
	Total for: INTERGOVERNMENTAL	\$4,069.57
361	INTEREST EARNED	\$27.10
	Total for: MISCELLANEOUS	\$27.10
<hr/>		
	TOTAL RECEIPTS FOR 125 LIBRARY CAPITAL PROJECTS	\$48,910.90
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	Fund: <u>120 LIBRARY IMPROVEMENT RESERVE</u>	
361	INTEREST EARNED	\$14.78
	Total for: MISCELLANEOUS	\$14.78
<hr/>		
	TOTAL RECEIPTS FOR 120 LIBRARY IMPROVEMENT RESERVE	\$14.78
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	Fund: <u>141 PLAC CARD</u>	
350	PLAC CARD SALES	\$31.00
	Total for: OTHER FINANCING SOURCES	\$31.00
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	TOTAL RECEIPTS FOR 141 PLAC CARD	\$31.00
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	Total Receipts:	\$1,177,718.44

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

ID: 39-5-109 PAGE: 1
COUNTY: JEFFERSON COUNTY
UNIT NAME: JEFFERSON COUNTY PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$638,877.50
	SUPPLIES		\$17,910.32
	OTHER SERVICES AND CHARGES		\$147,280.11
	CAPITAL OUTLAY		\$137,222.72
	TRANSFER OF FUNDS		\$400.00
	TOTAL		\$941,690.65

Fund:	115 DONATIONS		
	OTHER DISBURSEMENTS		\$75,000.00
	TOTAL		\$75,000.00

Fund:	140 STATE GRANT		
	OTHER SERVICES AND CHARGES		\$2,810.81
	TOTAL		\$2,810.81

Fund:	110 GIFT		
	PERSONAL SERVICES		\$2,351.30
	SUPPLIES		\$1,561.69
	OTHER SERVICES AND CHARGES		\$400.00
	CAPITAL OUTLAY		\$339.61
	OTHER DISBURSEMENTS		\$7,062.21
	TOTAL		\$11,714.81

Fund:	190 REFUND FUND		
	CAPITAL OUTLAY		\$31.96
	OTHER DISBURSEMENTS		\$38.01
	TOTAL		\$69.97

Fund:	125 LIBRARY CAPITAL PROJECTS		
	PERSONAL SERVICES		\$17,674.80
	OTHER DISBURSEMENTS		\$20,000.00
	TOTAL		\$37,674.80

Fund:	141 PLAC CARD		
	OTHER DISBURSEMENTS		\$31.00
	TOTAL		\$31.00

TOTAL DISBURSEMENTS:			\$1,068,992.04
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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>
		MAINSOURCE SWEEP ACCOUNT	XXXX9061	\$0.00			\$793,247.33
		MAINSOURCE CHECKING ACCOU	XXX9061	\$0.00			\$25,000.00
		OYLER CD	XXXX1252	\$0.00			\$50,000.00
		RIVER VALLEY BRANCH DONAT	XXX1904	\$0.00			\$576.67

Total CASH: **\$868,824.00**

Total Cash and Investments: **\$868,824.00**

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

	LONG TERM LEASES	OTHER LONG TERM DEBT
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$216,213.00	\$75,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$21,445.00	\$892.86
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$194,768.00	\$74,107.14
INTEREST PAID DURING 2008 (FULL YEAR)	\$10,902.24	\$0.00

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: JEFFERSON COUNTY PUBLIC LIBRARY

ID: 39-5-109

COUNTY: JEFFERSON 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: JEFFERSON COUNTY PUBLIC LIBRARY

ID: 39-5-109

COUNTY: JEFFERSON 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	\$3,195.81	140 STATE GRANT	\$3,195.81	\$3,195.81

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

COUNTY: JEFFERSON COUNTY
UNIT NAME: JEFFERSON COUNTY PUBLIC LIBRARY

ID: 39-5-109
PAGE: 1

100 GENERAL

BALANCE, JANUARY 1	<u>\$0.00</u>
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$1,149,681.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$56,893.00
MACHINERY AND EQUIPMENT	\$1,133,616.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$2,340,190.00</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>\$2,340,190.00</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: JEFFERSON COUNTY PUBLIC LIBRARY

ID: 39-5-109

COUNTY: JEFFERSON 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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