

FEDERAL IDENTIFICATION NUMBER:
35-1068888

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

UNIT NAME:
JENNINGS COUNTY LIBRARY

COUNTY:
JENNINGS COUNTY

ID: 40-5-110
(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: MARY HOUGLAND

ADDRESS: 2375 N STATE HWY 3

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 346-2091

TITLE: DIRECTOR

DATE SIGNED: _____

CITY: NORTH VERNON, IN

ZIP: 47265-0000

*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: JENNINGS COUNTY LIBRARY

ID: 40-5-110

CASH UNITS ONLY

COUNTY: JENNINGS 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</u> <u>Fund Balances</u> <u>01/01/2008</u>	<u>2008</u> <u>Receipts</u>	<u>2008</u> <u>Disbursements</u>	<u>Ending Cash</u> <u>Fund Balances</u> <u>12/31/2008</u>	<u>Investments</u> <u>at 12/31/2008</u>	<u>Total Cash and</u> <u>Investments</u> <u>at 12/31/2008</u>
Section I						
FUND TYPE: GENERAL						
CASH CHANGE	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00
100 GENERAL	\$624,867.73	\$531,952.09	\$665,821.23	\$490,998.59	\$0.00	\$490,998.59
PETTY CASH	\$265.00	\$515.74	\$515.74	\$265.00	\$0.00	\$265.00
Total by Fund Type:	\$625,182.73	\$532,467.83	\$666,336.97	\$491,313.59	\$0.00	\$491,313.59
FUND TYPE: SPECIAL REVENUE						
140 GIFT	\$37,389.20	\$11,650.81	\$12,654.68	\$36,385.33	\$0.00	\$36,385.33
161 RAINY DAY	\$0.00	\$118,821.28	\$0.00	\$118,821.28	\$0.00	\$118,821.28
Total by Fund Type:	\$37,389.20	\$130,472.09	\$12,654.68	\$155,206.61	\$0.00	\$155,206.61
FUND TYPE: CAPITAL PROJECTS						
125 CONSTRUCTION	\$119,883.81	\$1,606.10	\$121,489.91	\$0.00	\$0.00	\$0.00
115 LIBRARY CAPITAL PROJECTS	\$558,813.24	\$368,414.04	\$165,956.16	\$761,271.12	\$0.00	\$761,271.12
110 LIBRARY IMPROVEMENT RESERVE	\$183,813.88	\$18,225.28	\$202,039.16	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$862,510.93	\$388,245.42	\$489,485.23	\$761,271.12	\$0.00	\$761,271.12
FUND TYPE: AGENCY						
105 PLAC CARD	\$0.00	\$180.00	\$180.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$0.00	\$180.00	\$180.00	\$0.00	\$0.00	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: JENNINGS COUNTY LIBRARY

ID: 40-5-110

CASH UNITS ONLY

COUNTY: JENNINGS 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:	\$1,525,082.86	\$1,051,365.34	\$1,168,656.88	\$1,407,791.32	\$0.00	\$1,407,791.32
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$15,000.00				
Transfers Out			\$15,000.00			
Net Receipts and Disbursements		\$1,036,365.34	\$1,153,656.88			

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

UNIT NAME: JENNINGS COUNTY LIBRARY

PART 2 - RECEIPTS

COUNTY: JENNINGS COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>100 GENERAL</u>	
100	GENERAL PROPERTY TAXES	\$301,031.44
	Total for: TAXES	\$301,031.44
100	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,534.00
100	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$31,711.36
100	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$9,853.94
100	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$118,050.00
100	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$13,851.00
	Total for: INTERGOVERNMENTAL	\$175,000.30
100	COPY MACHINE CHARGES	\$3,836.85
100	CHARGES FOR SERVICES-OTHER	\$39.62
	Total for: CHARGES FOR SERVICES	\$3,876.47
100	FINES AND FEES-OTHER	\$11,176.33
	Total for: FINES, FORFEITURES, AND FEES	\$11,176.33
100	INTEREST EARNED	\$1,636.22
100	RENTAL OF PROPERTY	\$8,000.00
100	MISCELLANEOUS REVENUE-OTHER	\$10,598.16
100	ADJUSTMENT	\$15,000.00
	Total for: MISCELLANEOUS	\$35,234.38
100	REFUNDS-OTHER	\$445.00
100	REIMBURSEMENTS-OTHER	\$37.14
100	OTHER FINANCING SOURCES	\$5,151.03
	Total for: OTHER FINANCING SOURCES	\$5,633.17
TOTAL RECEIPTS FOR 100 GENERAL		\$531,952.09
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Fund:	<u>PETTY CASH</u>	
100	MISCELLANEOUS REVENUE-OTHER	\$515.74
	Total for: MISCELLANEOUS	\$515.74
TOTAL RECEIPTS FOR PETTY CASH		\$515.74
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Fund:	<u>140 GIFT</u>	
140	COPY MACHINE CHARGES	\$104.55
	Total for: CHARGES FOR SERVICES	\$104.55
140	INTEREST EARNED	\$65.80
140	CONTRIBUTIONS AND DONATIONS	\$9,064.02
140	MISCELLANEOUS REVENUE-OTHER	\$2,416.44
	Total for: MISCELLANEOUS	\$11,546.26
TOTAL RECEIPTS FOR 140 GIFT		\$11,650.81
<hr/>		
Fund:	<u>161 RAINY DAY</u>	

UNIT NAME: JENNINGS COUNTY LIBRARY

PART 2 - RECEIPTS

COUNTY: JENNINGS COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>161 RAINY DAY</u>	
161	INTERGOVERNMENTAL REVENUE, OTHER	\$14,728.71
	Total for: INTERGOVERNMENTAL	\$14,728.71
161	INTEREST EARNED	\$8,856.18
161	ADJUSTMENT	\$95,236.39
	Total for: MISCELLANEOUS	\$104,092.57
<hr/>		
	TOTAL RECEIPTS FOR 161 RAINY DAY	\$118,821.28
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Fund:	<u>125 CONSTRUCTION</u>	
125	INTEREST EARNED	\$1,606.10
	Total for: MISCELLANEOUS	\$1,606.10
<hr/>		
	TOTAL RECEIPTS FOR 125 CONSTRUCTION	\$1,606.10
<hr/>		
Fund:	<u>115 LIBRARY CAPITAL PROJECTS</u>	
115	GENERAL PROPERTY TAXES	\$63,422.08
	Total for: TAXES	\$63,422.08
115	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$323.00
115	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$6,681.04
115	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,076.06
	Total for: INTERGOVERNMENTAL	\$9,080.10
115	INTEREST EARNED	\$10,856.11
115	ADJUSTMENT	\$285,055.75
	Total for: MISCELLANEOUS	\$295,911.86
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	TOTAL RECEIPTS FOR 115 LIBRARY CAPITAL PROJECTS	\$368,414.04
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Fund:	<u>110 LIBRARY IMPROVEMENT RESERVE</u>	
110	INTEREST EARNED	\$3,225.28
	Total for: MISCELLANEOUS	\$3,225.28
110	TRANSFER FROM LIBRARY OPERATING FUND	\$15,000.00
	Total for: OTHER FINANCING SOURCES	\$15,000.00
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	TOTAL RECEIPTS FOR 110 LIBRARY IMPROVEMENT RESERVE	\$18,225.28
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Fund:	<u>105 PLAC CARD</u>	
105	PLAC CARD SALES	\$180.00
	Total for: OTHER FINANCING SOURCES	\$180.00
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	TOTAL RECEIPTS FOR 105 PLAC CARD	\$180.00
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	Total Receipts:	\$1,051,365.34

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

ID: 40-5-110 PAGE: 1
COUNTY: JENNINGS COUNTY
UNIT NAME: JENNINGS COUNTY LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$422,135.64
	SUPPLIES		\$17,854.58
	OTHER SERVICES AND CHARGES		\$100,649.36
	CAPITAL OUTLAY		\$90,061.87
	OTHER DISBURSEMENTS		\$20,119.78
	TRANSFER OF FUNDS		\$15,000.00
	TOTAL		\$665,821.23

Fund:	PETTY CASH		
	OTHER DISBURSEMENTS		\$515.74
	TOTAL		\$515.74

Fund:	140 GIFT		
	SUPPLIES		\$4,459.20
	OTHER SERVICES AND CHARGES		\$875.59
	CAPITAL OUTLAY		\$3,398.56
	OTHER DISBURSEMENTS		\$3,921.33
	TOTAL		\$12,654.68

Fund:	125 CONSTRUCTION		
	CAPITAL OUTLAY		\$22,548.52
	OTHER DISBURSEMENTS		\$98,941.39
	TOTAL		\$121,489.91

Fund:	115 LIBRARY CAPITAL PROJECTS		
	CAPITAL OUTLAY		\$165,906.16
	OTHER DISBURSEMENTS		\$50.00
	TOTAL		\$165,956.16

Fund:	110 LIBRARY IMPROVEMENT RESERVE		
	OTHER DISBURSEMENTS		\$202,039.16
	TOTAL		\$202,039.16

Fund:	105 PLAC CARD		
	OTHER DISBURSEMENTS		\$180.00
	TOTAL		\$180.00

TOTAL DISBURSEMENTS:			\$1,168,656.88
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: JENNINGS COUNTY LIBRARY

ID: 40-5-110

COUNTY: JENNINGS COUNTY

PAGE: 1

PART 4 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2008

<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>
							\$0.00
Total Cash and Investments:							\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: JENNINGS COUNTY LIBRARY
COUNTY: JENNINGS COUNTY

ID: 40-5-110

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: JENNINGS COUNTY LIBRARY

ID: 40-5-110

COUNTY: JENNINGS 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: JENNINGS COUNTY LIBRARY

ID: 40-5-110

COUNTY: JENNINGS 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: JENNINGS COUNTY
UNIT NAME: JENNINGS COUNTY LIBRARY

ID: 40-5-110
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: JENNINGS COUNTY LIBRARY

ID: 40-5-110

COUNTY: JENNINGS 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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