

FEDERAL IDENTIFICATION NUMBER:  
35-6001734

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

UNIT NAME:  
KENTLAND PUBLIC LIBRARY

COUNTY:  
NEWTON COUNTY

ID: 56-5-164  
(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

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- PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS AND DISBURSEMENTS
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- 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: THOMAS ZABEL

ADDRESS: 201 E GRAHAM ST

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (219) 474-5044

TITLE: TREASURER

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

CITY: KENTLAND

ZIP: 47951-0000

\*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: KENTLAND PUBLIC LIBRARY

ID: 56-5-164

**CASH UNITS ONLY**

COUNTY: NEWTON 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>						
100 GENERAL	\$122,845.64	\$172,731.11	\$180,649.28	\$114,927.47	\$0.00	\$114,927.47
300 LIRF	\$38,819.41	\$10,000.00	\$0.00	\$48,819.41	\$0.00	\$48,819.41
<b>Total by Fund Type:</b>	<b>\$161,665.05</b>	<b>\$182,731.11</b>	<b>\$180,649.28</b>	<b>\$163,746.88</b>	<b>\$0.00</b>	<b>\$163,746.88</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
400 GIFT	\$8,162.11	\$57,506.38	\$51,398.45	\$14,270.04	\$0.00	\$14,270.04
600 GIFT #2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
500 LEVY EXCESS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
700 RAINY DAY	\$7,807.00	\$6,605.75	\$0.00	\$14,412.75	\$0.00	\$14,412.75
<b>Total by Fund Type:</b>	<b>\$15,969.11</b>	<b>\$64,112.13</b>	<b>\$51,398.45</b>	<b>\$28,682.79</b>	<b>\$0.00</b>	<b>\$28,682.79</b>
<b>FUND TYPE: DEBT SERVICE</b>						
900 BOND AND INTEREST REDEMPTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
800 CONSTRUCTION	\$0.00	\$852,718.03	\$328,662.31	\$524,055.72	\$0.00	\$524,055.72
850 CONSTRUCTION #2	\$0.00	\$136,895.00	\$4,264.00	\$132,631.00	\$0.00	\$132,631.00
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$989,613.03</b>	<b>\$332,926.31</b>	<b>\$656,686.72</b>	<b>\$0.00</b>	<b>\$656,686.72</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KENTLAND PUBLIC LIBRARY

ID: 56-5-164

**CASH UNITS ONLY**

COUNTY: NEWTON 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>	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>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$177,634.16</b>	<b>\$1,236,456.27</b>	<b>\$564,974.04</b>	<b>\$849,116.39</b>	<b>\$0.00</b>	<b>\$849,116.39</b>
<b>Section II</b>						
Less:						
Investment Sales		\$50,000.00				
Investment Purchases			\$0.00			
Transfers In		\$10,000.00				
Transfers Out			\$10,000.00			
Net Receipts and Disbursements		\$1,176,456.27	\$554,974.04			

UNIT NAME: KENTLAND PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: NEWTON COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
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Fund:	<u>100 GENERAL</u>	
1001004	GENERAL PROPERTY TAXES	\$128,934.01
	<b>Total for: TAXES</b>	<b>\$128,934.01</b>
1001009	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$9,342.51
1001010	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$874.00
1001006	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$24,407.00
1001005	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$3,484.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$38,107.51</b>
1001007	STATE REIMBURSEMENTS FOR SERVICES	\$2,700.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$2,700.00</b>
1001001	FINES AND FEES-OTHER	\$1,314.30
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$1,314.30</b>
1001003	INTEREST EARNED	\$875.29
1003999	RENTAL OF PROPERTY	\$800.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$1,675.29</b>
	<b>TOTAL RECEIPTS FOR 100 GENERAL</b>	<b>\$172,731.11</b>
<hr/>		
Fund:	<u>300 LIRF</u>	
3001001	TRANSFER FROM LIBRARY OPERATING FUND	\$10,000.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$10,000.00</b>
	<b>TOTAL RECEIPTS FOR 300 LIRF</b>	<b>\$10,000.00</b>
<hr/>		
Fund:	<u>400 GIFT</u>	
4001002	INTEREST EARNED	\$5,554.88
4001002	CONTRIBUTIONS AND DONATIONS	\$1,951.50
	<b>Total for: MISCELLANEOUS</b>	<b>\$7,506.38</b>
4001002	SALE OF INVESTMENTS	\$50,000.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$50,000.00</b>
	<b>TOTAL RECEIPTS FOR 400 GIFT</b>	<b>\$57,506.38</b>
<hr/>		
Fund:	<u>700 RAINY DAY</u>	
7000061	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$6,177.75
7000061	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$428.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$6,605.75</b>
	<b>TOTAL RECEIPTS FOR 700 RAINY DAY</b>	<b>\$6,605.75</b>
<hr/>		
Fund:	<u>800 CONSTRUCTION</u>	
8000002	INTEREST EARNED	\$1,993.03
	<b>Total for: MISCELLANEOUS</b>	<b>\$1,993.03</b>

UNIT NAME: KENTLAND PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: NEWTON COUNTY

FOR THE FISCAL YEAR ENDING 2008

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	<u>Title</u>	<u>Amount</u>
Fund:	<u>800 CONSTRUCTION</u>	
8000025	NET PROCEEDS FROM BORROWINGS	\$850,725.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$850,725.00</b>
<b>TOTAL RECEIPTS FOR 800 CONSTRUCTION</b>		<b>\$852,718.03</b>
Fund:	<u>850 CONSTRUCTION #2</u>	
850005	CONTRIBUTIONS AND DONATIONS	\$136,895.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$136,895.00</b>
<b>TOTAL RECEIPTS FOR 850 CONSTRUCTION #2</b>		<b>\$136,895.00</b>
<b>Total Receipts:</b>		<b>\$1,236,456.27</b>

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

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COUNTY: NEWTON COUNTY  
UNIT NAME: KENTLAND PUBLIC LIBRARY

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Fund:	100 GENERAL		
	PERSONAL SERVICES		\$90,910.00
	SUPPLIES		\$2,219.82
	OTHER SERVICES AND CHARGES		\$31,656.28
	CAPITAL OUTLAY		\$45,863.18
	TRANSFER OF FUNDS		\$10,000.00
	<b>TOTAL</b>		<b>\$180,649.28</b>

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Fund:	400 GIFT		
	SUPPLIES		\$368.27
	OTHER SERVICES AND CHARGES		\$1,030.18
	CAPITAL OUTLAY		\$50,000.00
	<b>TOTAL</b>		<b>\$51,398.45</b>

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Fund:	800 CONSTRUCTION		
	CAPITAL OUTLAY		\$328,662.31
	<b>TOTAL</b>		<b>\$328,662.31</b>

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Fund:	850 CONSTRUCTION #2		
	CAPITAL OUTLAY		\$4,264.00
	<b>TOTAL</b>		<b>\$4,264.00</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$564,974.04</b>
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KENTLAND PUBLIC LIBRARY

ID: 56-5-164

COUNTY: NEWTON COUNTY

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

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CASH

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<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>
		KENTLAND BANK	950157	\$0.00			\$78,121.74
		KENTLAND BANK ULTIMATE	040347	\$0.00			\$770,994.65

**Total CASH:** **\$849,116.39**

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**Total Cash and Investments:** **\$849,116.39**

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

	<u>GENERAL OBLIGATION BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$0.00
PRINCIPAL ISSUED DURING YEAR	\$855,000.00
PRINCIPAL RETIRED DURING YEAR	\$0.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$855,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$0.00

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: KENTLAND PUBLIC LIBRARY

ID: 56-5-164

COUNTY: NEWTON 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: KENTLAND PUBLIC LIBRARY

ID: 56-5-164

COUNTY: NEWTON 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: NEWTON COUNTY  
 UNIT NAME: KENTLAND PUBLIC LIBRARY

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	100 GENERAL	300 LIRF	400 GIFT	800 CONSTRUCTION
BALANCE, JANUARY 1	\$0.00	\$62,257.59	\$88,378.91	\$0.00
<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	\$0.00
MACHINERY AND EQUIPMENT	\$35,129.51	\$0.00	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$50,000.00</u>	<u>\$328,662.31</u>
TOTAL ADDITIONS	<u>\$35,129.51</u>	<u>\$0.00</u>	<u>\$50,000.00</u>	<u>\$328,662.31</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	\$0.00	\$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>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$35,129.51</u>	<u>\$62,257.59</u>	<u>\$138,378.91</u>	<u>\$328,662.31</u>

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

COUNTY: NEWTON COUNTY  
UNIT NAME: KENTLAND PUBLIC LIBRARY

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850 CONSTRUCTION #2

BALANCE, JANUARY 1	\$0.00
<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>\$4,264.00</u>
TOTAL ADDITIONS	<u>\$4,264.00</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>\$4,264.00</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KENTLAND PUBLIC LIBRARY

ID: 56-5-164

COUNTY: NEWTON 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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