

FEDERAL IDENTIFICATION NUMBER:
35-6002019

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

UNIT NAME:
JAY COUNTY PUBLIC LIBRARY

COUNTY:
JAY COUNTY

ID: 38-5-267
(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
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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
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- 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: DIRECTOR

PRINTED NAME OF OFFICIAL: ROSALIE CLAMME

DATE SIGNED: _____

ADDRESS: 315 N. SHIP ST.

CITY: PORTLAND

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 726-7890

ZIP: 47371-2192

*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).

CASH UNITS ONLY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES
FOR THE FISCAL YEAR ENDING 2008

<u>Funds</u> Section I	<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>
FUND TYPE: GENERAL						
120 CASH CHANGE	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
100 GENERAL	\$66,334.29	\$1,423,491.48	\$1,397,813.48	\$92,012.29	\$230,000.00	\$322,012.29
110 PETTY CASH	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
Total by Fund Type:	\$66,534.29	\$1,423,491.48	\$1,397,813.48	\$92,212.29	\$230,000.00	\$322,212.29
FUND TYPE: SPECIAL REVENUE						
143 ENDOWMENT #1	\$551.90	\$20,710.92	\$21,000.00	\$262.82	\$21,000.00	\$21,262.82
140 GIFT	\$3,217.23	\$330,821.55	\$329,758.26	\$4,280.52	\$190,000.00	\$194,280.52
145 LEVY EXCESS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
146 RAINY DAY	\$0.00	\$16,479.25	\$8,168.72	\$8,310.53	\$0.00	\$8,310.53
191 TECHNOLOGY	\$1,575.00	\$2,700.00	\$1,575.00	\$2,700.00	\$0.00	\$2,700.00
Total by Fund Type:	\$5,344.13	\$370,711.72	\$360,501.98	\$15,553.87	\$211,000.00	\$226,553.87
FUND TYPE: DEBT SERVICE						
135 BOND AND INTEREST REDEMPTION	\$0.00	\$296,965.24	\$296,965.24	\$0.00	\$118,545.74	\$118,545.74
Total by Fund Type:	\$0.00	\$296,965.24	\$296,965.24	\$0.00	\$118,545.74	\$118,545.74
FUND TYPE: CAPITAL PROJECTS						
CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
130 LIBRARY IMPROVEMENT RESERVE	\$59,876.55	\$485,654.91	\$528,592.03	\$16,939.43	\$318,000.00	\$334,939.43
Total by Fund Type:	\$59,876.55	\$485,654.91	\$528,592.03	\$16,939.43	\$318,000.00	\$334,939.43
FUND TYPE: AGENCY						
190 PLAC CARD	\$30.00	\$120.00	\$120.00	\$30.00	\$0.00	\$30.00
Total by Fund Type:	\$30.00	\$120.00	\$120.00	\$30.00	\$0.00	\$30.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: JAY COUNTY PUBLIC LIBRARY

ID: 38-5-267

CASH UNITS ONLY

COUNTY: JAY 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:	\$131,784.97	\$2,576,943.35	\$2,583,992.73	\$124,735.59	\$877,545.74	\$1,002,281.33
Section II						
Less:						
Investment Sales		\$979,876.63				
Investment Purchases			\$1,234,915.74			
Transfers In		\$58,168.72				
Transfers Out			\$58,168.72			
Net Receipts and Disbursements		\$1,538,898.00	\$1,290,908.27			

**CASH AND INVESTMENTS ON PART 4 ARE
1002280.33! 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: 38-5-267 PAGE: 1

UNIT NAME: JAY COUNTY PUBLIC LIBRARY
 COUNTY: JAY COUNTY

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>100 GENERAL</u>	
311	GENERAL PROPERTY TAXES	\$485,027.95
3121	OTHER TAXES	\$1,588.00
3122	OTHER TAXES	\$39,681.02
3123	OTHER TAXES	\$141,353.95
3124	OTHER TAXES	\$20,963.00
3125	OTHER TAXES	\$4,265.16
3126	OTHER TAXES	\$41,608.00
	Total for: TAXES	\$734,487.08
341	COPY MACHINE CHARGES	\$2,414.40
	Total for: CHARGES FOR SERVICES	\$2,414.40
3411	FINES AND FEES-OTHER	\$34,913.05
	Total for: FINES, FORFEITURES, AND FEES	\$34,913.05
361	INTEREST EARNED	\$5,877.70
	Total for: MISCELLANEOUS	\$5,877.70
3933	INTERFUND LOAN PROCEEDS	\$160,592.03
3934	INTERFUND LOAN PROCEEDS	\$57,585.21
3937	INTERFUND LOAN PROCEEDS	\$48,631.31
395	SALE OF INVESTMENTS	\$376,831.28
396	REFUNDS-OTHER	\$2,073.17
3414	OTHER FINANCING SOURCES	\$63.25
399	OTHER FINANCING SOURCES	\$23.00
	Total for: OTHER FINANCING SOURCES	\$645,799.25
	TOTAL RECEIPTS FOR 100 GENERAL	\$1,423,491.48
<hr/>		
Fund:	<u>143 ENDOWMENT #1</u>	
395	SALE OF INVESTMENTS	\$20,710.92
	Total for: OTHER FINANCING SOURCES	\$20,710.92
	TOTAL RECEIPTS FOR 143 ENDOWMENT #1	\$20,710.92
<hr/>		
Fund:	<u>140 GIFT</u>	
361	INTEREST EARNED	\$7,118.35
3641	CONTRIBUTIONS AND DONATIONS	\$1,852.53
3643	CONTRIBUTIONS AND DONATIONS	\$944.90
	Total for: MISCELLANEOUS	\$9,915.78
3934	INTERFUND LOAN PROCEEDS	\$132,266.02
395	SALE OF INVESTMENTS	\$185,000.00
343	REIMBURSEMENTS-OTHER	\$150.66
3414	OTHER FINANCING SOURCES	\$3,489.09
	Total for: OTHER FINANCING SOURCES	\$320,905.77

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

ID: 38-5-267 PAGE: 2

UNIT NAME: JAY COUNTY PUBLIC LIBRARY

COUNTY: JAY COUNTY

	<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 140 GIFT		\$330,821.55
<hr/>		
Fund: <u>146 RAINY DAY</u>		
361	INTEREST EARNED	\$141.81
Total for: MISCELLANEOUS		\$141.81
3921	TRANSFER FROM LIBRARY OPERATING FUND	\$8,168.72
395	SALE OF INVESTMENTS	\$8,168.72
Total for: OTHER FINANCING SOURCES		\$16,337.44
TOTAL RECEIPTS FOR 146 RAINY DAY		\$16,479.25
<hr/>		
Fund: <u>191 TECHNOLOGY</u>		
	STATE GRANTS-OTHER	\$2,700.00
Total for: INTERGOVERNMENTAL		\$2,700.00
TOTAL RECEIPTS FOR 191 TECHNOLOGY		\$2,700.00
<hr/>		
Fund: <u>135 BOND AND INTEREST REDEMPTION</u>		
311	GENERAL PROPERTY TAXES	\$133,186.81
3121	OTHER TAXES	\$413.00
3122	OTHER TAXES	\$10,451.19
3125	OTHER TAXES	\$1,124.84
Total for: TAXES		\$145,175.84
361	INTEREST EARNED	\$1,574.19
Total for: MISCELLANEOUS		\$1,574.19
3934	INTERFUND LOAN PROCEEDS	\$26,049.50
395	SALE OF INVESTMENTS	\$124,165.71
Total for: OTHER FINANCING SOURCES		\$150,215.21
TOTAL RECEIPTS FOR 135 BOND AND INTEREST REDEMPTION		\$296,965.24
<hr/>		
Fund: <u>130 LIBRARY IMPROVEMENT RESERVE</u>		
361	INTEREST EARNED	\$10,062.88
Total for: MISCELLANEOUS		\$10,062.88
3921	TRANSFER FROM LIBRARY OPERATING FUND	\$50,000.00
3933	INTERFUND LOAN PROCEEDS	\$160,592.03
395	SALE OF INVESTMENTS	\$265,000.00
Total for: OTHER FINANCING SOURCES		\$475,592.03
TOTAL RECEIPTS FOR 130 LIBRARY IMPROVEMENT RESERVE		\$485,654.91
<hr/>		
Fund: <u>190 PLAC CARD</u>		
	PLAC CARD SALES	\$120.00
Total for: OTHER FINANCING SOURCES		\$120.00

UNIT NAME: JAY COUNTY PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: JAY COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>130 LIBRARY IMPROVEMENT RESERVE</u>	
TOTAL RECEIPTS FOR 190 PLAC CARD	\$120.00
<hr/>	
Total Receipts:	\$2,576,943.35

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

ID: 38-5-267 PAGE: 1

COUNTY: JAY COUNTY
UNIT NAME: JAY COUNTY PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$478,004.76
	SUPPLIES		\$25,794.27
	OTHER SERVICES AND CHARGES		\$81,928.70
	CAPITAL OUTLAY		\$109,038.97
	OTHER DISBURSEMENTS		\$268,046.78
	TRANSFER OF FUNDS		\$58,168.72
	PURCHASE OF INVESTMENTS		\$376,831.28
	TOTAL		\$1,397,813.48

Fund:	143 ENDOWMENT #1		
	PURCHASE OF INVESTMENTS		\$21,000.00
	TOTAL		\$21,000.00

Fund:	140 GIFT		
	OTHER SERVICES AND CHARGES		\$465.62
	CAPITAL OUTLAY		\$7,026.62
	OTHER DISBURSEMENTS		\$132,266.02
	PURCHASE OF INVESTMENTS		\$190,000.00
	TOTAL		\$329,758.26

Fund:	146 RAINY DAY		
	PURCHASE OF INVESTMENTS		\$8,168.72
	TOTAL		\$8,168.72

Fund:	191 TECHNOLOGY		
	OTHER SERVICES AND CHARGES		\$1,575.00
	TOTAL		\$1,575.00

Fund:	135 BOND AND INTEREST REDEMPTION		
	OTHER DISBURSEMENTS		\$26,049.50
	PURCHASE OF INVESTMENTS		\$270,915.74
	TOTAL		\$296,965.24

Fund:	130 LIBRARY IMPROVEMENT RESERVE		
	OTHER DISBURSEMENTS		\$160,592.03
	PURCHASE OF INVESTMENTS		\$368,000.00
	TOTAL		\$528,592.03

Fund:	190 PLAC CARD		
	OTHER DISBURSEMENTS		\$120.00
	TOTAL		\$120.00

TOTAL DISBURSEMENTS:			\$2,583,992.73
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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>
		OPERATING FUND	100	\$0.00			\$92,012.29
		PETTY CASH	110	\$0.00			\$100.00
		CHANGE	120	\$0.00			\$100.00
		LIRF	130	\$0.00			\$16,939.43
		GIFT	140	\$0.00			\$4,280.52
		ENDOWMENT ALLOCATION	143	\$0.00			\$262.82
		RAINY DAY	146	\$0.00			\$8,310.53
		PLAC	190	\$0.00			\$30.00
		TECHNOLOGY	191	\$0.00			\$2,700.00
		FLEXIBLE BENEFIT PLAN	200.08	\$0.00			\$-1.00

Total CASH: **\$124,734.59**

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>
10/07/2008	100 GENERAL	CERTIFICATE OF DEPOSIT	60696047	\$0.00	01/30/2009	2.90	\$20,000.00
11/04/2008	100 GENERAL	CERTIFICATE OF DEPOSIT	60696381	\$0.00	01/30/2009	2.75	\$40,000.00
11/04/2008	100 GENERAL	CERTIFICATE OF DEPOSIT	60696446	\$0.00	02/27/2009	2.80	\$50,000.00
12/16/2008	100 GENERAL	CERTIFICATE OF DEPOSIT	9556246	\$0.00	03/31/2009	2.50	\$60,000.00
12/16/2008	100 GENERAL	CERTIFICATE OF DEPOSIT	9553247	\$0.00	04/30/2009	2.50	\$60,000.00

Total by Fund: **\$230,000.00**

10/07/2008	143 ENDOWMENT #1	CERTIFICATE OF DEPOSIT	60696098	\$0.00	02/27/2009	3.25	\$10,000.00
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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>
11/04/2008	143 ENDOWMENT #1	CERTIFICATE OF DEPOSIT	60696489	\$0.00	06/30/2009	3.05	\$11,000.00
Total by Fund:							\$21,000.00
10/07/2008	140 GIFT	CERTIFICATE OF DEPOSIT	60696098	\$0.00	02/27/2009	3.25	\$45,000.00
10/07/2008	140 GIFT	CERTIFICATE OF DEPOSIT	60696144	\$0.00	05/29/2009	3.40	\$45,000.00
10/07/2008	140 GIFT	CERTIFICATE OF DEPOSIT	60618577	\$0.00	09/30/2009	3.65	\$40,000.00
11/04/2008	140 GIFT	CERTIFICATE OF DEPOSIT	60696527	\$0.00	12/29/2009	3.65	\$60,000.00
Total by Fund:							\$190,000.00
10/07/2008	135 BOND AND INTEREST REDEMPTION	CERTIFICATE OF DEPOSIT	60696004	\$0.00	01/12/2009	2.85	\$59,027.88
12/16/2008	135 BOND AND INTEREST REDEMPTION	CERTIFICATE OF DEPOSIT	9556245	\$0.00	01/12/2009	2.50	\$59,517.86
Total by Fund:							\$118,545.74
04/18/2008	130 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	60494320	\$0.00	04/29/2009	3.05	\$50,000.00
11/04/2008	130 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	60696489	\$0.00	06/30/2009	3.05	\$8,000.00
10/07/2008	130 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	60618534	\$0.00	07/31/2009	3.50	\$55,000.00
12/16/2008	130 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	9556248	\$0.00	10/30/2009	3.00	\$55,000.00
10/07/2008	130 LIBRARY IMPROVEMENT	CERTIFICATE OF DEPOSIT	60696187	\$0.00	11/30/2009	3.75	\$55,000.00

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>
10/07/2008	RESERVE 130 LIBRARY IMPROVEMENT	CERTIFICATE OF DEPOSIT	60695350	\$0.00	02/26/2010	3.80	\$55,000.00
12/16/2008	RESERVE 130 LIBRARY IMPROVEMENT	CERTIFICATE OF DEPOSIT	60575908	\$0.00	04/30/2010	3.62	\$40,000.00
	RESERVE						

Total by Fund: **\$318,000.00**

Total INVESTMENTS: **\$877,545.74**

Total Cash and Investments: **\$1,002,280.33**

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>
		OPERATING FUND	100	\$0.00			\$92,012.29
		PETTY CASH	110	\$0.00			\$100.00
		CHANGE	120	\$0.00			\$100.00
		LIRF	130	\$0.00			\$16,939.43
		GIFT	140	\$0.00			\$4,280.52
		ENDOWMENT ALLOCATION	143	\$0.00			\$262.82
		RAINY DAY	146	\$0.00			\$8,310.53
		PLAC	190	\$0.00			\$30.00
		TECHNOLOGY	191	\$0.00			\$2,700.00
		FLEXIBLE BENEFIT PLAN	200.08	\$0.00			\$-1.00

Total CASH: **\$124,734.59**

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>
10/07/2008	100 GENERAL	CERTIFICATE OF DEPOSIT	60696047	\$0.00	01/30/2009	2.90	\$20,000.00
11/04/2008	100 GENERAL	CERTIFICATE OF DEPOSIT	60696381	\$0.00	01/30/2009	2.75	\$40,000.00
11/04/2008	100 GENERAL	CERTIFICATE OF DEPOSIT	60696446	\$0.00	02/27/2009	2.80	\$50,000.00
12/16/2008	100 GENERAL	CERTIFICATE OF DEPOSIT	9556246	\$0.00	03/31/2009	2.50	\$60,000.00
12/16/2008	100 GENERAL	CERTIFICATE OF DEPOSIT	9553247	\$0.00	04/30/2009	2.50	\$60,000.00

Total by Fund: **\$230,000.00**

10/07/2008	143 ENDOWMENT #1	CERTIFICATE OF DEPOSIT	60696098	\$0.00	02/27/2009	3.25	\$10,000.00
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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>
11/04/2008	143 ENDOWMENT #1	CERTIFICATE OF DEPOSIT	60696489	\$0.00	06/30/2009	3.05	\$11,000.00
Total by Fund:							\$21,000.00
10/07/2008	140 GIFT	CERTIFICATE OF DEPOSIT	60696098	\$0.00	02/27/2009	3.25	\$45,000.00
10/07/2008	140 GIFT	CERTIFICATE OF DEPOSIT	60696144	\$0.00	05/29/2009	3.40	\$45,000.00
10/07/2008	140 GIFT	CERTIFICATE OF DEPOSIT	60618577	\$0.00	09/30/2009	3.65	\$40,000.00
11/04/2008	140 GIFT	CERTIFICATE OF DEPOSIT	60696527	\$0.00	12/29/2009	3.65	\$60,000.00
Total by Fund:							\$190,000.00
10/07/2008	135 BOND AND INTEREST REDEMPTION	CERTIFICATE OF DEPOSIT	60696004	\$0.00	01/12/2009	2.85	\$59,027.88
12/16/2008	135 BOND AND INTEREST REDEMPTION	CERTIFICATE OF DEPOSIT	9556245	\$0.00	01/12/2009	2.50	\$59,517.86
Total by Fund:							\$118,545.74
04/18/2008	130 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	60494320	\$0.00	04/29/2009	3.05	\$50,000.00
11/04/2008	130 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	60696489	\$0.00	06/30/2009	3.05	\$8,000.00
10/07/2008	130 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	60618534	\$0.00	07/31/2009	3.50	\$55,000.00
12/16/2008	130 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	9556248	\$0.00	10/30/2009	3.00	\$55,000.00
10/07/2008	130 LIBRARY IMPROVEMENT	CERTIFICATE OF DEPOSIT	60696187	\$0.00	11/30/2009	3.75	\$55,000.00

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>
10/07/2008	RESERVE 130 LIBRARY IMPROVEMENT	CERTIFICATE OF DEPOSIT	60695350	\$0.00	02/26/2010	3.80	\$55,000.00
12/16/2008	RESERVE 130 LIBRARY IMPROVEMENT	CERTIFICATE OF DEPOSIT	60575908	\$0.00	04/30/2010	3.62	\$40,000.00
	RESERVE						

Total by Fund: **\$318,000.00**

Total INVESTMENTS: **\$877,545.74**

Total Cash and Investments: **\$1,002,280.33**

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

	<u>GENERAL OBLIGATION BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$1,090,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$95,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$995,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$56,370.00

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: JAY COUNTY PUBLIC LIBRARY

ID: 38-5-267

COUNTY: JAY 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: JAY COUNTY PUBLIC LIBRARY

ID: 38-5-267

COUNTY: JAY 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>
6000194900	LOCAL LIBRARY CONNECTIVITY GRANT	INDIANA STATE LIBRARY	\$2,700.00	191 TECHNOLOGY	\$2,700.00	\$2,700.00

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

COUNTY: JAY COUNTY
 UNIT NAME: JAY COUNTY PUBLIC LIBRARY

ID: 38-5-267
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	100 GENERAL	143 ENDOWMENT #1	140 GIFT	CONSTRUCTION
BALANCE, JANUARY 1	\$2,907,652.00	\$10,741.00	\$43,078.00	\$3,483.00
<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	\$15,647.00	\$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 ADDITIONS	<u>\$15,647.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</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	\$1,892.00	\$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>\$1,892.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$2,921,407.00</u>	<u>\$10,741.00</u>	<u>\$43,078.00</u>	<u>\$3,483.00</u>

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

COUNTY: JAY COUNTY
UNIT NAME: JAY COUNTY PUBLIC LIBRARY

ID: 38-5-267
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	<u>130 LIBRARY IMPROVEMENT RESERVE</u>
BALANCE, JANUARY 1	\$116,900.00
<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>\$116,900.00</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: JAY COUNTY PUBLIC LIBRARY

ID: 38-5-267

COUNTY: JAY 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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