

FEDERAL IDENTIFICATION NUMBER:
35-1128833

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

UNIT NAME:
PULASKI COUNTY PUBLIC LIBRARY

COUNTY:
PULASKI COUNTY

ID: 66-5-191
(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 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
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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: _____

PRINTED NAME OF OFFICIAL: KATHERINE SCOTT

ADDRESS: 121 S. RIVERSIDE DR.

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 946-6981

TITLE: DIRECTOR

DATE SIGNED: _____

CITY: WINAMAC

ZIP: 46996-1528

*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>	<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						
261 CASH CHANGE	\$75.00	\$0.00	\$0.00	\$75.00	\$0.00	\$75.00
101 OPERATING	\$111,245.81	\$1,095,896.37	\$4,184,288.62	\$-2,977,146.44	\$0.00	\$-2,977,146.44
260 PETTY CASH	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00
Total by Fund Type:	\$111,470.81	\$1,095,896.37	\$4,184,288.62	\$-2,976,921.44	\$0.00	\$-2,976,921.44
FUND TYPE: SPECIAL REVENUE						
401 GIFT	\$164,262.12	\$0.00	\$18,633.04	\$145,629.08	\$0.00	\$145,629.08
108 LEVY EXCESS	\$447.00	\$0.00	\$447.00	\$0.00	\$0.00	\$0.00
61 RAINY DAY	\$28,542.87	\$19,761.74	\$0.00	\$48,304.61	\$0.00	\$48,304.61
Total by Fund Type:	\$193,251.99	\$19,761.74	\$19,080.04	\$193,933.69	\$0.00	\$193,933.69
FUND TYPE: DEBT SERVICE						
180 BOND AND INTEREST REDEMPTION	\$0.00	\$286,978.60	\$181,963.60	\$105,015.00	\$0.00	\$105,015.00
Total by Fund Type:	\$0.00	\$286,978.60	\$181,963.60	\$105,015.00	\$0.00	\$105,015.00
FUND TYPE: CAPITAL PROJECTS						
2012 CONSTRUCTION	\$1,826,059.31	\$58,910.11	\$1,648,693.19	\$236,276.23	\$0.00	\$236,276.23
1220 LIBRARY CAPITAL PROJECTS	\$12,003.04	\$3.77	\$12,006.81	\$0.00	\$0.00	\$0.00
2011 LIBRARY IMPROVEMENT RESERVE	\$238,721.59	\$439,188.09	\$191,952.35	\$485,957.33	\$0.00	\$485,957.33
Total by Fund Type:	\$2,076,783.94	\$498,101.97	\$1,852,652.35	\$722,233.56	\$0.00	\$722,233.56
FUND TYPE: AGENCY						
2021 PLAC CARD	\$30.00	\$60.00	\$90.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$30.00	\$60.00	\$90.00	\$0.00	\$0.00	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PULASKI COUNTY PUBLIC LIBRARY

ID: 66-5-191

CASH UNITS ONLY

COUNTY: PULASKI 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>
Section I						
Subtotal All Funds:	\$2,381,536.74	\$1,900,798.68	\$6,238,074.61	\$-1,955,739.19	\$0.00	\$-1,955,739.19
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$90.00			
Transfers In		\$427,952.35				
Transfers Out			\$36,447.00			
Net Receipts and Disbursements		\$1,472,846.33	\$6,201,537.61			

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

**TRANSFERS IN DO NOT MATCH
TRANSFERS OUT! PLEASE CORRECT.**

	<u>Title</u>	<u>Amount</u>
Fund: 101 OPERATING		
100	GENERAL PROPERTY TAXES	\$908,859.19
201	OTHER TAXES	\$2,580.00
	Total for: TAXES	\$911,439.19
202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$48,640.50
217	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$3,283.38
203	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$84,978.00
204	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$12,840.00
212	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$15,824.00
	Total for: INTERGOVERNMENTAL	\$165,565.88
4100	FINES AND FEES-OTHER	\$8,697.76
	FINES AND FEES-OTHER	\$447.00
	Total for: FINES, FORFEITURES, AND FEES	\$9,144.76
6100	INTEREST EARNED	\$4,441.58
	MISCELLANEOUS REVENUE-OTHER	\$1,001.11
	Total for: MISCELLANEOUS	\$5,442.69
	OTHER FINANCING SOURCES	\$911.00
	OTHER FINANCING SOURCES	\$2,624.95
	OTHER FINANCING SOURCES	\$767.90
	Total for: OTHER FINANCING SOURCES	\$4,303.85
	TOTAL RECEIPTS FOR 101 OPERATING	\$1,095,896.37
Fund: 61 RAINY DAY		
203	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$6,064.70
	Total for: INTERGOVERNMENTAL	\$6,064.70
6100	INTEREST EARNED	\$890.23
	Total for: MISCELLANEOUS	\$890.23
	OTHER FINANCING SOURCES	\$12,806.81
	Total for: OTHER FINANCING SOURCES	\$12,806.81
	TOTAL RECEIPTS FOR 61 RAINY DAY	\$19,761.74
Fund: 180 BOND AND INTEREST REDEMPTION		
100	GENERAL PROPERTY TAXES	\$260,747.68
	Total for: TAXES	\$260,747.68
201	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,602.00
202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$21,533.50
217	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,044.62
	Total for: INTERGOVERNMENTAL	\$25,180.12
6100	INTEREST EARNED	\$1,050.80
	Total for: MISCELLANEOUS	\$1,050.80

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

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UNIT NAME: PULASKI COUNTY PUBLIC LIBRARY
COUNTY: PULASKI COUNTY

	<u>Title</u>	<u>Amount</u>
	TOTAL RECEIPTS FOR 180 BOND AND INTEREST REDEMPTION	\$286,978.60
Fund:	<u>2012 CONSTRUCTION</u>	
	INTERGOVERNMENTAL REVENUE, OTHER	\$20,173.00
	Total for: INTERGOVERNMENTAL	\$20,173.00
6100	INTEREST EARNED	\$38,737.11
	Total for: MISCELLANEOUS	\$38,737.11
	TOTAL RECEIPTS FOR 2012 CONSTRUCTION	\$58,910.11
Fund:	<u>1220 LIBRARY CAPITAL PROJECTS</u>	
6100	INTEREST EARNED	\$3.77
	Total for: MISCELLANEOUS	\$3.77
	TOTAL RECEIPTS FOR 1220 LIBRARY CAPITAL PROJECTS	\$3.77
Fund:	<u>2011 LIBRARY IMPROVEMENT RESERVE</u>	
6100	INTEREST EARNED	\$11,235.74
	Total for: MISCELLANEOUS	\$11,235.74
5207	TRANSFER FROM LIBRARY OPERATING FUND	\$36,000.00
5206	TRANSFER OF FUNDS-OTHER	\$391,952.35
	Total for: OTHER FINANCING SOURCES	\$427,952.35
	TOTAL RECEIPTS FOR 2011 LIBRARY IMPROVEMENT RESERVE	\$439,188.09
Fund:	<u>2021 PLAC CARD</u>	
1422	PLAC CARD SALES	\$60.00
	Total for: OTHER FINANCING SOURCES	\$60.00
	TOTAL RECEIPTS FOR 2021 PLAC CARD	\$60.00
	Total Receipts:	\$1,900,798.68

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

ID: 66-5-191 PAGE: 1
COUNTY: PULASKI COUNTY
UNIT NAME: PULASKI COUNTY PUBLIC LIBRARY

Fund:	101 OPERATING		
	PERSONAL SERVICES		\$3,718,660.38
	SUPPLIES		\$11,136.79
	OTHER SERVICES AND CHARGES		\$82,741.37
	CAPITAL OUTLAY		\$35,750.08
	OTHER DISBURSEMENTS		\$300,000.00
	TRANSFER OF FUNDS		\$36,000.00
	TOTAL		\$4,184,288.62

Fund:	401 GIFT		
	CAPITAL OUTLAY		\$18,633.04
	TOTAL		\$18,633.04

Fund:	108 LEVY EXCESS		
	TRANSFER OF FUNDS		\$447.00
	TOTAL		\$447.00

Fund:	180 BOND AND INTEREST REDEMPTION		
	OTHER DISBURSEMENTS		\$181,963.60
	TOTAL		\$181,963.60

Fund:	2012 CONSTRUCTION		
	OTHER DISBURSEMENTS		\$1,648,693.19
	TOTAL		\$1,648,693.19

Fund:	1220 LIBRARY CAPITAL PROJECTS		
	OTHER DISBURSEMENTS		\$12,006.81
	TOTAL		\$12,006.81

Fund:	2011 LIBRARY IMPROVEMENT RESERVE		
	OTHER DISBURSEMENTS		\$191,952.35
	TOTAL		\$191,952.35

Fund:	2021 PLAC CARD		
	PURCHASE OF INVESTMENTS		\$90.00
	TOTAL		\$90.00

TOTAL DISBURSEMENTS:			\$6,238,074.61
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PULASKI COUNTY PUBLIC LIBRARY

ID: 66-5-191

COUNTY: PULASKI 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

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

	<u>GENERAL OBLIGATION BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$2,000,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$90,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$1,910,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$91,963.60

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: PULASKI COUNTY PUBLIC LIBRARY

ID: 66-5-191

COUNTY: PULASKI 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: PULASKI COUNTY PUBLIC LIBRARY

ID: 66-5-191

COUNTY: PULASKI 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	\$767.90	101 OPERATING	\$767.90	\$767.90

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

COUNTY: PULASKI COUNTY
 UNIT NAME: PULASKI COUNTY PUBLIC LIBRARY

ID: 66-5-191
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	101 OPERATING	401 GIFT	2011 LIBRARY IMPROVEMENT RESERVE
BALANCE, JANUARY 1	\$134,615.82	\$0.00	\$0.00
<u>ADDITIONS:</u>			
LAND	\$0.00	\$66,012.20	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00
BUILDINGS	\$1,000.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$1,000.00
MACHINERY AND EQUIPMENT	\$0.00	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$1,000.00</u>	<u>\$66,012.20</u>	<u>\$1,000.00</u>
<u>REDUCTIONS:</u>			
LAND	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$5,770.00	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$5,770.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$129,845.82</u>	<u>\$66,012.20</u>	<u>\$1,000.00</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PULASKI COUNTY PUBLIC LIBRARY

ID: 66-5-191

COUNTY: PULASKI 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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