

FEDERAL IDENTIFICATION NUMBER:
35-6001622

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

UNIT NAME:
HUNTINGBURG PUBLIC LIBRARY

COUNTY:
DUBOIS COUNTY

ID: 19-5-41
(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: KATHLEEN LETT

ADDRESS: 419 N. JACKSON STREET

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 683-2052

TITLE: DIRECTOR

DATE SIGNED: _____

CITY: HUNTINGBURG

ZIP: 47542-1301

*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: HUNTINGBURG PUBLIC LIBRARY

ID: 19-5-41

CASH UNITS ONLY

COUNTY: DUBOIS 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 | | | | | | |
| 101 GENERAL | \$192,615.45 | \$378,994.07 | \$245,906.99 | \$325,702.53 | \$0.00 | \$325,702.53 |
| Total by Fund Type: | \$192,615.45 | \$378,994.07 | \$245,906.99 | \$325,702.53 | \$0.00 | \$325,702.53 |
| FUND TYPE: SPECIAL REVENUE | | | | | | |
| 401 GIFT | \$5,004.42 | \$63,829.74 | \$0.00 | \$68,834.16 | \$0.00 | \$68,834.16 |
| 61 RAINY DAY | \$13,261.00 | \$6,036.12 | \$0.00 | \$19,297.12 | \$0.00 | \$19,297.12 |
| Total by Fund Type: | \$18,265.42 | \$69,865.86 | \$0.00 | \$88,131.28 | \$0.00 | \$88,131.28 |
| FUND TYPE: DEBT SERVICE | | | | | | |
| 180 BOND AND INTEREST REDEMPTION | \$9,605.09 | \$34,353.77 | \$41,890.00 | \$2,068.86 | \$0.00 | \$2,068.86 |
| Total by Fund Type: | \$9,605.09 | \$34,353.77 | \$41,890.00 | \$2,068.86 | \$0.00 | \$2,068.86 |
| FUND TYPE: CAPITAL PROJECTS | | | | | | |
| 2011 LIBRARY IMPROVEMENT RESERVE | \$60,257.77 | \$336,120.89 | \$336,528.00 | \$59,850.66 | \$257,000.00 | \$316,850.66 |
| Total by Fund Type: | \$60,257.77 | \$336,120.89 | \$336,528.00 | \$59,850.66 | \$257,000.00 | \$316,850.66 |
| Subtotal All Funds: | \$280,743.73 | \$819,334.59 | \$624,324.99 | \$475,753.33 | \$257,000.00 | \$732,753.33 |
| Section II | | | | | | |
| Less: | | | | | | |
| Investment Sales | | \$307,000.00 | | | | |
| Investment Purchases | | | \$307,000.00 | | | |
| Transfers In | | \$15,000.00 | | | | |
| Transfers Out | | | \$15,000.00 | | | |
| Net Receipts and Disbursements | | \$497,334.59 | \$302,324.99 | | | |

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

ID: 19-5-41 PAGE: 1

UNIT NAME: HUNTINGBURG PUBLIC LIBRARY
COUNTY: DUBOIS COUNTY

| | <u>Title</u> | <u>Amount</u> |
|-------|--|---------------------|
| <hr/> | | |
| Fund: | <u>101 GENERAL</u> | |
| 100 | GENERAL PROPERTY TAXES | \$245,575.94 |
| | Total for: TAXES | \$245,575.94 |
| 1412 | STATE GRANTS-OTHER | \$3,600.00 |
| 201 | FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | \$1,857.00 |
| 202 | AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL | \$27,681.97 |
| 217 | COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL | \$3,270.42 |
| 212 | COUNTY OPTION INCOME TAX INTERGOVERNMENTAL | \$81,436.00 |
| | Total for: INTERGOVERNMENTAL | \$117,845.39 |
| 2717 | COPY MACHINE CHARGES | \$3,112.15 |
| | Total for: CHARGES FOR SERVICES | \$3,112.15 |
| 4100 | FINES AND FEES-OTHER | \$5,567.52 |
| | Total for: FINES, FORFEITURES, AND FEES | \$5,567.52 |
| 6100 | INTEREST EARNED | \$4,821.07 |
| 6400 | CONTRIBUTIONS AND DONATIONS | \$285.81 |
| 5103 | MISCELLANEOUS REVENUE-OTHER | \$1,518.13 |
| 5600 | MISCELLANEOUS REVENUE-OTHER | \$268.06 |
| | Total for: MISCELLANEOUS | \$6,893.07 |
| | TOTAL RECEIPTS FOR 101 GENERAL | \$378,994.07 |
| <hr/> | | |
| Fund: | <u>401 GIFT</u> | |
| 6400 | CONTRIBUTIONS AND DONATIONS | \$63,829.74 |
| | Total for: MISCELLANEOUS | \$63,829.74 |
| | TOTAL RECEIPTS FOR 401 GIFT | \$63,829.74 |
| <hr/> | | |
| Fund: | <u>61 RAINY DAY</u> | |
| 61 | COUNTY OPTION INCOME TAX INTERGOVERNMENTAL | \$6,036.12 |
| | Total for: INTERGOVERNMENTAL | \$6,036.12 |
| | TOTAL RECEIPTS FOR 61 RAINY DAY | \$6,036.12 |
| <hr/> | | |
| Fund: | <u>180 BOND AND INTEREST REDEMPTION</u> | |
| 100 | GENERAL PROPERTY TAXES | \$30,305.12 |
| | Total for: TAXES | \$30,305.12 |
| 201 | FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | \$229.00 |
| 202 | AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL | \$3,416.07 |
| 217 | COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL | \$403.58 |
| | Total for: INTERGOVERNMENTAL | \$4,048.65 |
| | TOTAL RECEIPTS FOR 180 BOND AND INTEREST REDEMPTION | \$34,353.77 |
| <hr/> | | |
| Fund: | <u>2011 LIBRARY IMPROVEMENT RESERVE</u> | |

| | <u>Title</u> | <u>Amount</u> |
|-------|--|---------------------|
| Fund: | <u>2011 LIBRARY IMPROVEMENT RESERVE</u> | |
| 6100 | INTEREST EARNED | \$14,116.27 |
| 7200 | ADJUSTMENT | \$4.62 |
| | Total for: MISCELLANEOUS | \$14,120.89 |
| 5206 | TRANSFER FROM LIBRARY OPERATING FUND | \$15,000.00 |
| | SALE OF INVESTMENTS | \$307,000.00 |
| | Total for: OTHER FINANCING SOURCES | \$322,000.00 |
| | TOTAL RECEIPTS FOR 2011 LIBRARY IMPROVEMENT RESERVE | \$336,120.89 |
| | Total Receipts: | \$819,334.59 |

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

ID: 19-5-41 PAGE: 1
COUNTY: DUBOIS COUNTY
UNIT NAME: HUNTINGBURG PUBLIC LIBRARY

| | | | |
|-------|----------------------------|--|---------------------|
| Fund: | 101 GENERAL | | |
| | PERSONAL SERVICES | | \$130,811.94 |
| | SUPPLIES | | \$5,483.15 |
| | OTHER SERVICES AND CHARGES | | \$50,485.42 |
| | CAPITAL OUTLAY | | \$44,126.48 |
| | TRANSFER OF FUNDS | | \$15,000.00 |
| | TOTAL | | \$245,906.99 |

| | | | |
|-------|----------------------------------|--|--------------------|
| Fund: | 180 BOND AND INTEREST REDEMPTION | | |
| | OTHER SERVICES AND CHARGES | | \$41,890.00 |
| | TOTAL | | \$41,890.00 |

| | | | |
|-------|----------------------------------|--|---------------------|
| Fund: | 2011 LIBRARY IMPROVEMENT RESERVE | | |
| | OTHER SERVICES AND CHARGES | | \$29,528.00 |
| | PURCHASE OF INVESTMENTS | | \$307,000.00 |
| | TOTAL | | \$336,528.00 |

| | | | |
|-----------------------------|--|--|---------------------|
| TOTAL DISBURSEMENTS: | | | \$624,324.99 |
|-----------------------------|--|--|---------------------|

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

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 CHECKING | 6693442 | \$0.00 | | | \$415,802.67 |
| | | LIRF CHECKING | 6694728 | \$0.00 | | | \$59,850.66 |
| | | PETTY CASH | PC | \$0.00 | | | \$100.00 |

Total CASH: **\$475,753.33**

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> |
|----------------------|----------------------------------|------------------------|-----------------------------|----------------------------------|----------------------|----------------------|----------------------|
| 02/27/2008 | 2011 LIBRARY IMPROVEMENT RESERVE | CERTIFICATE OF DEPOSIT | 8893527-80 | \$0.00 | 02/27/2010 | 3.00 | \$20,000.00 |
| 03/03/2008 | 2011 LIBRARY IMPROVEMENT RESERVE | CERTIFICATE OF DEPOSIT | 8893527-90 | \$0.00 | 03/03/2010 | 3.00 | \$25,000.00 |
| 04/25/2008 | 2011 LIBRARY IMPROVEMENT RESERVE | CERTIFICATE OF DEPOSIT | 100144605 | \$0.00 | 01/16/2010 | 2.75 | \$50,000.00 |
| 04/25/2008 | 2011 LIBRARY IMPROVEMENT RESERVE | CERTIFICATE OF DEPOSIT | 100144603 | \$0.00 | 01/16/2010 | 2.75 | \$27,000.00 |
| 05/23/2008 | 2011 LIBRARY IMPROVEMENT RESERVE | CERTIFICATE OF DEPOSIT | 8893527-100 | \$0.00 | 05/23/2010 | 3.30 | \$50,000.00 |
| 07/29/2008 | 2011 LIBRARY IMPROVEMENT RESERVE | CERTIFICATE OF DEPOSIT | 100153873 | \$0.00 | 07/29/2010 | 4.40 | \$50,000.00 |
| 09/18/2008 | 2011 LIBRARY IMPROVEMENT RESERVE | CERTIFICATE OF DEPOSIT | 8893527-110 | \$0.00 | 12/18/2009 | 3.50 | \$35,000.00 |

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: HUNTINGBURG PUBLIC LIBRARY

ID: 19-5-41

COUNTY: DUBOIS COUNTY

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

PAGE: 2

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> |
|------------------------------------|------------------|--------------------|-----------------------------|----------------------------------|----------------------|----------------------|----------------------|
| Total by Fund: | | | | | | | \$257,000.00 |
| Total INVESTMENTS: | | | | | | | \$257,000.00 |
| Total Cash and Investments: | | | | | | | \$732,753.33 |

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

| | <u>GENERAL OBLIGATION BONDS</u> |
|---------------------------------------|---------------------------------|
| OUTSTANDING 1-1-2008 (BEGINNING YEAR) | \$40,000.00 |
| PRINCIPAL ISSUED DURING YEAR | \$0.00 |
| PRINCIPAL RETIRED DURING YEAR | \$40,000.00 |
| OUTSTANDING 12-31-2008 (ENDING YEAR) | \$0.00 |
| INTEREST PAID DURING 2008 (FULL YEAR) | \$1,840.00 |

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: HUNTINGBURG PUBLIC LIBRARY

ID: 19-5-41

COUNTY: DUBOIS 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> |
|------------------------|----------------------|---------------|---------------------|-------------------|-----------------|----------------------|
|------------------------|----------------------|---------------|---------------------|-------------------|-----------------|----------------------|

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: HUNTINGBURG PUBLIC LIBRARY

ID: 19-5-41

COUNTY: DUBOIS 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> |
|---------------------|--|---------------------|---------------------|-------------------|-----------------|----------------------|
| 60001-94900 | LOCAL LIBRARY CONNECTIVITY GRANT | ISL | \$3,600.00 | 101 GENERAL | \$3,600.00 | \$3,600.00 |

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

COUNTY: DUBOIS COUNTY
UNIT NAME: HUNTINGBURG PUBLIC LIBRARY

ID: 19-5-41
PAGE: 1

101 GENERAL

| | |
|-----------------------------------|-----------------------|
| BALANCE, JANUARY 1 | <u>\$1,344,208.32</u> |
| <u>ADDITIONS:</u> | |
| LAND | \$0.00 |
| INFRASTRUCTURE | \$0.00 |
| BUILDINGS | \$0.00 |
| IMPROVEMENTS OTHER THAN BUILDINGS | \$0.00 |
| MACHINERY AND EQUIPMENT | \$37,381.00 |
| CONSTRUCTION IN PROGRESS | <u>\$0.00</u> |
| TOTAL ADDITIONS | <u>\$37,381.00</u> |
| <u>REDUCTIONS:</u> | |
| LAND | \$0.00 |
| INFRASTRUCTURE | \$0.00 |
| BUILDINGS | \$0.00 |
| IMPROVEMENTS OTHER THAN BUILDINGS | \$0.00 |
| MACHINERY AND EQUIPMENT | \$4,245.17 |
| CONSTRUCTION IN PROGRESS | <u>\$0.00</u> |
| TOTAL REDUCTIONS | <u>\$4,245.17</u> |
| BALANCE, DECEMBER 31 | <u>\$1,377,344.15</u> |

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: HUNTINGBURG PUBLIC LIBRARY

ID: 19-5-41

COUNTY: DUBOIS 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> |
|-------------------|-------------|----------------|----------------------------|----------------------------------|---------------------|-------------------------------|---------------|
|-------------------|-------------|----------------|----------------------------|----------------------------------|---------------------|-------------------------------|---------------|