

FEDERAL IDENTIFICATION NUMBER:

-3560017

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

UNIT NAME:

JASPER PUBLIC LIBRARY

COUNTY:

DUBOIS COUNTY

ID:

19-5-42

(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 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
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- 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: RITA DOUTHITT

ADDRESS: 1116 MAIN STREET

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 482-2712

TITLE: DIRECTOR

DATE SIGNED: _____

CITY: JASPER

ZIP: 47546-0000

*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).

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						
100 GENERAL	\$177,355.18	\$1,054,520.63	\$1,006,549.27	\$225,326.54	\$0.00	\$225,326.54
Total by Fund Type:	\$177,355.18	\$1,054,520.63	\$1,006,549.27	\$225,326.54	\$0.00	\$225,326.54
FUND TYPE: SPECIAL REVENUE						
140 GIFT	\$10,516.45	\$2,426.08	\$2,015.99	\$10,926.54	\$0.00	\$10,926.54
111 INTEREST IN HOLDING	\$0.00	\$25,644.04	\$25,644.04	\$0.00	\$0.00	\$0.00
150 RAINY DAY	\$96,451.80	\$295,041.14	\$282,240.84	\$109,252.10	\$142,240.84	\$251,492.94
195 STATE GRANT	\$2,250.00	\$7,410.00	\$5,584.50	\$4,075.50	\$0.00	\$4,075.50
Total by Fund Type:	\$109,218.25	\$330,521.26	\$315,485.37	\$124,254.14	\$142,240.84	\$266,494.98
FUND TYPE: CAPITAL PROJECTS						
120 LIBRARY IMPROVEMENT RESERVE	\$997,187.15	\$545,633.90	\$586,807.56	\$956,013.49	\$0.00	\$956,013.49
Total by Fund Type:	\$997,187.15	\$545,633.90	\$586,807.56	\$956,013.49	\$0.00	\$956,013.49
FUND TYPE: AGENCY						
130 BRANCH FEES COLLECTED	\$0.00	\$14.50	\$14.50	\$0.00	\$0.00	\$0.00
200 PAYROLL	\$3,587.61	\$336,478.98	\$335,494.83	\$4,571.76	\$0.00	\$4,571.76
150 PLAC CARD	\$30.00	\$120.00	\$120.00	\$30.00	\$0.00	\$30.00
Total by Fund Type:	\$3,617.61	\$336,613.48	\$335,629.33	\$4,601.76	\$0.00	\$4,601.76

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: JASPER PUBLIC LIBRARY

ID: 19-5-42

CASH UNITS ONLY

COUNTY: DUBOIS 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:	\$1,287,378.19	\$2,267,289.27	\$2,244,471.53	\$1,310,195.93	\$142,240.84	\$1,452,436.77
Section II						
Less:						
Investment Sales		\$593,984.27				
Investment Purchases			\$682,240.84			
Transfers In		\$145,000.00				
Transfers Out			\$145,000.00			
Net Receipts and Disbursements		\$1,528,305.00	\$1,417,230.69			

UNIT NAME: JASPER PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: DUBOIS COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund: 100 GENERAL		
370	GENERAL PROPERTY TAXES	\$549,574.76
375	OTHER TAXES	\$2,748.00
	Total for: TAXES	\$552,322.76
412	STATE GRANTS-OTHER	\$2,250.00
372	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$43,325.69
372	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$3,046.00
371	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$171,406.00
	Total for: INTERGOVERNMENTAL	\$220,027.69
385	CONTRACTUAL SERVICES	\$80,000.00
380	CHARGES FOR SERVICES-OTHER	\$15,000.00
	Total for: CHARGES FOR SERVICES	\$95,000.00
100	FINES AND FEES-OTHER	\$39,393.66
	Total for: FINES, FORFEITURES, AND FEES	\$39,393.66
335	INTEREST EARNED	\$29,557.51
	Total for: MISCELLANEOUS	\$29,557.51
610	INTERFUND LOAN PROCEEDS	\$100,000.00
362	SALE OF INVESTMENTS	\$18,219.01
	Total for: OTHER FINANCING SOURCES	\$118,219.01
	TOTAL RECEIPTS FOR 100 GENERAL	\$1,054,520.63
Fund: 195 STATE GRANT		
195	STATE GRANTS-OTHER	\$7,410.00
	Total for: INTERGOVERNMENTAL	\$7,410.00
	TOTAL RECEIPTS FOR 195 STATE GRANT	\$7,410.00
Fund: 140 GIFT		
140	CONTRIBUTIONS AND DONATIONS	\$2,426.08
	Total for: MISCELLANEOUS	\$2,426.08
	TOTAL RECEIPTS FOR 140 GIFT	\$2,426.08
Fund: 150 RAINY DAY		
368	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$15,943.09
	Total for: INTERGOVERNMENTAL	\$15,943.09
350	INTEREST EARNED	\$3,966.69
	Total for: MISCELLANEOUS	\$3,966.69
419	TRANSFER FROM LIBRARY OPERATING FUND	\$99,366.10
364	SALE OF INVESTMENTS	\$175,765.26
	Total for: OTHER FINANCING SOURCES	\$275,131.36

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

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UNIT NAME: JASPER PUBLIC LIBRARY

COUNTY: DUBOIS COUNTY

	<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 150 RAINY DAY		\$295,041.14
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Fund: <u>111 INTEREST IN HOLDING</u>		
111	OTHER FINANCING SOURCES	\$25,644.04
Total for: OTHER FINANCING SOURCES		\$25,644.04
<hr/>		
TOTAL RECEIPTS FOR 111 INTEREST IN HOLDING		\$25,644.04
<hr/>		
Fund: <u>120 LIBRARY IMPROVEMENT RESERVE</u>		
417	TRANSFER FROM LIBRARY OPERATING FUND	\$45,633.90
610	INTERFUND LOAN PROCEEDS	\$100,000.00
360	SALE OF INVESTMENTS	\$400,000.00
Total for: OTHER FINANCING SOURCES		\$545,633.90
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TOTAL RECEIPTS FOR 120 LIBRARY IMPROVEMENT RESERVE		\$545,633.90
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Fund: <u>200 PAYROLL</u>		
200	OTHER FINANCING SOURCES	\$336,478.98
Total for: OTHER FINANCING SOURCES		\$336,478.98
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TOTAL RECEIPTS FOR 200 PAYROLL		\$336,478.98
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Fund: <u>150 PLAC CARD</u>		
160	PLAC CARD SALES	\$120.00
Total for: OTHER FINANCING SOURCES		\$120.00
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TOTAL RECEIPTS FOR 150 PLAC CARD		\$120.00
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Fund: <u>130 BRANCH FEES COLLECTED</u>		
130	MISCELLANEOUS REVENUE-OTHER	\$14.50
Total for: MISCELLANEOUS		\$14.50
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TOTAL RECEIPTS FOR 130 BRANCH FEES COLLECTED		\$14.50
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Total Receipts:		\$2,267,289.27

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

ID: 19-5-42 PAGE: 1
 COUNTY: DUBOIS COUNTY
 UNIT NAME: JASPER PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$386,030.48
	SUPPLIES		\$21,671.81
	OTHER SERVICES AND CHARGES		\$97,445.01
	CAPITAL OUTLAY		\$257,415.23
	OTHER DISBURSEMENTS		\$98,986.74
	TRANSFER OF FUNDS		\$145,000.00
	TOTAL		\$1,006,549.27
Fund:	195 STATE GRANT		
	OTHER DISBURSEMENTS		\$5,584.50
	TOTAL		\$5,584.50
Fund:	140 GIFT		
	OTHER DISBURSEMENTS		\$2,015.99
	TOTAL		\$2,015.99
Fund:	150 RAINY DAY		
	PURCHASE OF INVESTMENTS		\$282,240.84
	TOTAL		\$282,240.84
Fund:	111 INTEREST IN HOLDING		
	OTHER DISBURSEMENTS		\$25,644.04
	TOTAL		\$25,644.04
Fund:	120 LIBRARY IMPROVEMENT RESERVE		
	SUPPLIES		\$11.00
	OTHER SERVICES AND CHARGES		\$85,419.11
	OTHER DISBURSEMENTS		\$101,377.45
	PURCHASE OF INVESTMENTS		\$400,000.00
	TOTAL		\$586,807.56
Fund:	200 PAYROLL		
	OTHER DISBURSEMENTS		\$335,494.83
	TOTAL		\$335,494.83
Fund:	150 PLAC CARD		
	OTHER DISBURSEMENTS		\$120.00
	TOTAL		\$120.00
Fund:	130 BRANCH FEES COLLECTED		
	OTHER DISBURSEMENTS		\$14.50
	TOTAL		\$14.50
TOTAL DISBURSEMENTS:			\$2,244,471.53

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>
		CHECKING	1499805211	\$0.00			\$243,584.66
		OP MONEY MARKET	XXX3298	\$0.00			\$139,623.55
		OP MONEY MARKET	XXX7510#6	\$0.00			\$6,608.28
		JOINT PAYROLL FUND	XXXXX9993	\$0.00			\$113.85
		LIRF MONEY MARKET	XXX3425	\$0.00			\$510,371.95
		LIRF MONEY MARKET	XXX7510#5	\$0.00			\$400,000.00
		RAINY DAY MONEY MARKET	XXX0054	\$0.00			\$9,886.00
		LIRF REG SAVINGS	XXX7510	\$0.00			\$7.64

Total CASH: **\$1,310,195.93**

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>
12/15/2008	150 RAINY DAY	CERTIFICATE OF DEPOSIT	8853193	\$0.00	11/15/2009	3.25	\$142,240.84

Total by Fund: **\$142,240.84**

Total INVESTMENTS: **\$142,240.84**

Total Cash and Investments: **\$1,452,436.77**

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UNIT NAME: JASPER PUBLIC LIBRARY
COUNTY: DUBOIS COUNTY

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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: JASPER PUBLIC LIBRARY

ID: 19-5-42

COUNTY: DUBOIS 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: JASPER PUBLIC LIBRARY

ID: 19-5-42

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>
:STA-2008 YR	STATE TECH GRANT FUND	STATE LIBRARY	\$4,075.50	195 STATE GRANT	\$4,075.50	\$0.00
LSTA-2007 YR	STATE TECH GRANT	STATE LIBRARY	\$2,250.00	195 STATE GRANT	\$0.00	\$2,250.00

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

COUNTY: DUBOIS COUNTY
UNIT NAME: JASPER PUBLIC LIBRARY

ID: 19-5-42
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100 GENERAL

BALANCE, JANUARY 1	<u>\$2,395,209.66</u>
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$213,187.64
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$213,187.64</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$79,140.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$79,140.00</u>
BALANCE, DECEMBER 31	<u>\$2,529,257.30</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: JASPER PUBLIC LIBRARY

ID: 19-5-42

COUNTY: DUBOIS 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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