

FEDERAL IDENTIFICATION NUMBER:

3-5113094

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

UNIT NAME:

DUBOIS COUNTY CONTRACTUAL LIBRARY

COUNTY:

DUBOIS COUNTY

ID: 19-5-43

(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 6 - INTERGOVERNMENTAL EXPENDITURES
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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

COUNTY: DUBOIS COUNTY

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	\$156,758.38	\$605,180.95	\$516,209.80	\$245,729.53	\$0.00	\$245,729.53
Total by Fund Type:	\$156,758.38	\$605,180.95	\$516,209.80	\$245,729.53	\$0.00	\$245,729.53
FUND TYPE: SPECIAL REVENUE						
140 GIFT	\$758.59	\$958.77	\$458.04	\$1,259.32	\$0.00	\$1,259.32
180 GIFT #2	\$642.20	\$0.00	\$642.20	\$0.00	\$0.00	\$0.00
111 INTEREST IN HOLDING	\$2,451.57	\$12,442.84	\$14,894.41	\$0.00	\$0.00	\$0.00
150 RAINY DAY	\$46,646.70	\$149,226.41	\$133,056.40	\$62,816.71	\$67,056.40	\$129,873.11
195 STATE GRANT	\$1,707.00	\$3,334.50	\$1,707.00	\$3,334.50	\$0.00	\$3,334.50
Total by Fund Type:	\$52,206.06	\$165,962.52	\$150,758.05	\$67,410.53	\$67,056.40	\$134,466.93
FUND TYPE: CAPITAL PROJECTS						
800 CONSTRUCTION	\$0.00	\$3,968,821.92	\$32,860.56	\$3,935,961.36	\$0.00	\$3,935,961.36
120 LIBRARY IMPROVEMENT RESERVE	\$449,865.80	\$607,016.40	\$447,849.54	\$609,032.66	\$0.00	\$609,032.66
Total by Fund Type:	\$449,865.80	\$4,575,838.32	\$480,710.10	\$4,544,994.02	\$0.00	\$4,544,994.02
FUND TYPE: AGENCY						
130 BRANCH FEES COLLECTED	\$0.00	\$295.55	\$293.75	\$1.80	\$0.00	\$1.80
200 PAYROLL	\$3,235.77	\$120,694.85	\$119,824.71	\$4,105.91	\$0.00	\$4,105.91
Total by Fund Type:	\$3,235.77	\$120,990.40	\$120,118.46	\$4,107.71	\$0.00	\$4,107.71

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: DUBOIS COUNTY CONTRACTUAL LIBRARY ID: 19-5-43

CASH UNITS ONLY

COUNTY: DUBOIS 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:	\$662,066.01	\$5,467,972.19	\$1,267,796.41	\$4,862,241.79	\$67,056.40	\$4,929,298.19
Section II						
Less:						
Investment Sales		\$599,036.51				
Investment Purchases			\$432,056.40			
Transfers In		\$160,500.00				
Transfers Out			\$160,500.00			
Net Receipts and Disbursements		\$4,708,435.68	\$675,240.01			

	<u>Title</u>	<u>Amount</u>
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Fund:	<u>100 GENERAL</u>	
370	GENERAL PROPERTY TAXES	\$400,952.65
375	OTHER TAXES	\$920.00
	Total for: TAXES	\$401,872.65
412	STATE GRANTS-OTHER	\$1,707.00
371	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$39,121.94
372	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$3,344.00
368	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$116,360.00
	Total for: INTERGOVERNMENTAL	\$160,532.94
300	FINES AND FEES-OTHER	\$4,368.08
	Total for: FINES, FORFEITURES, AND FEES	\$4,368.08
335	INTEREST EARNED	\$25,895.94
	Total for: MISCELLANEOUS	\$25,895.94
362	SALE OF INVESTMENTS	\$12,511.34
	Total for: OTHER FINANCING SOURCES	\$12,511.34
	TOTAL RECEIPTS FOR 100 GENERAL	\$605,180.95
<hr/>		
Fund:	<u>195 STATE GRANT</u>	
412	STATE GRANTS-OTHER	\$3,334.50
	Total for: INTERGOVERNMENTAL	\$3,334.50
	TOTAL RECEIPTS FOR 195 STATE GRANT	\$3,334.50
<hr/>		
Fund:	<u>140 GIFT</u>	
390	CONTRIBUTIONS AND DONATIONS	\$958.77
	Total for: MISCELLANEOUS	\$958.77
	TOTAL RECEIPTS FOR 140 GIFT	\$958.77
<hr/>		
Fund:	<u>150 RAINY DAY</u>	
368	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$7,356.19
	Total for: INTERGOVERNMENTAL	\$7,356.19
350	INTEREST EARNED	\$1,861.45
	Total for: MISCELLANEOUS	\$1,861.45
419	TRANSFER FROM LIBRARY OPERATING FUND	\$57,483.60
364	SALE OF INVESTMENTS	\$82,525.17
	Total for: OTHER FINANCING SOURCES	\$140,008.77
	TOTAL RECEIPTS FOR 150 RAINY DAY	\$149,226.41
<hr/>		
Fund:	<u>111 INTEREST IN HOLDING</u>	
111	OTHER FINANCING SOURCES	\$12,442.84

	<u>Title</u>	<u>Amount</u>
Total for: OTHER FINANCING SOURCES		\$12,442.84
TOTAL RECEIPTS FOR 111 INTEREST IN HOLDING		\$12,442.84
Fund: <u>800 CONSTRUCTION</u>		
810	INTEREST EARNED	\$8,819.17
Total for: MISCELLANEOUS		\$8,819.17
800	OTHER FINANCING SOURCES	\$3,920,002.75
800	OTHER FINANCING SOURCES	\$40,000.00
Total for: OTHER FINANCING SOURCES		\$3,960,002.75
TOTAL RECEIPTS FOR 800 CONSTRUCTION		\$3,968,821.92
Fund: <u>120 LIBRARY IMPROVEMENT RESERVE</u>		
417	TRANSFER FROM LIBRARY OPERATING FUND	\$103,016.40
360	SALE OF INVESTMENTS	\$504,000.00
Total for: OTHER FINANCING SOURCES		\$607,016.40
TOTAL RECEIPTS FOR 120 LIBRARY IMPROVEMENT RESERVE		\$607,016.40
Fund: <u>200 PAYROLL</u>		
200	OTHER FINANCING SOURCES	\$120,694.85
Total for: OTHER FINANCING SOURCES		\$120,694.85
TOTAL RECEIPTS FOR 200 PAYROLL		\$120,694.85
Fund: <u>130 BRANCH FEES COLLECTED</u>		
422	MISCELLANEOUS REVENUE-OTHER	\$295.55
Total for: MISCELLANEOUS		\$295.55
TOTAL RECEIPTS FOR 130 BRANCH FEES COLLECTED		\$295.55
Total Receipts:		\$5,467,972.19

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

ID: 19-5-43 PAGE: 1
 COUNTY: DUBOIS COUNTY
 UNIT NAME: DUBOIS COUNTY CONTRACTUAL LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$156,258.32
	SUPPLIES		\$6,138.42
	OTHER SERVICES AND CHARGES		\$109,649.02
	CAPITAL OUTLAY		\$83,645.08
	OTHER DISBURSEMENTS		\$18.96
	TRANSFER OF FUNDS		\$160,500.00
	TOTAL		\$516,209.80
Fund:	195 STATE GRANT		
	OTHER DISBURSEMENTS		\$1,707.00
	TOTAL		\$1,707.00
Fund:	140 GIFT		
	OTHER DISBURSEMENTS		\$458.04
	TOTAL		\$458.04
Fund:	150 RAINY DAY		
	PURCHASE OF INVESTMENTS		\$133,056.40
	TOTAL		\$133,056.40
Fund:	180 GIFT #2		
	OTHER DISBURSEMENTS		\$642.20
	TOTAL		\$642.20
Fund:	111 INTEREST IN HOLDING		
	OTHER DISBURSEMENTS		\$14,894.41
	TOTAL		\$14,894.41
Fund:	800 CONSTRUCTION		
	OTHER SERVICES AND CHARGES		\$32,860.56
	TOTAL		\$32,860.56
Fund:	120 LIBRARY IMPROVEMENT RESERVE		
	SUPPLIES		\$11.00
	OTHER SERVICES AND CHARGES		\$148,838.54
	PURCHASE OF INVESTMENTS		\$299,000.00
	TOTAL		\$447,849.54
Fund:	200 PAYROLL		
	OTHER DISBURSEMENTS		\$119,824.71
	TOTAL		\$119,824.71
Fund:	130 BRANCH FEES COLLECTED		
	OTHER DISBURSEMENTS		\$293.75
	TOTAL		\$293.75

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

ID: 19-5-43 PAGE: 2

COUNTY: DUBOIS COUNTY

UNIT NAME: DUBOIS COUNTY CONTRACTUAL LIBRARY

TOTAL DISBURSEMENTS:

\$1,267,796.41

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>
		OP CHECKING	XXXXXX6411	\$0.00			\$198,343.52
		OP MONEY MARKET	XXX3271	\$0.00			\$208,040.26
		OP MONEY MARKET	XXX9380#6	\$0.00			\$8,288.83
		JOINT DIRECT PAYROLL ACCT	XXXXX9993 JOINT WITH JPL	\$0.00			\$258.45
		LIRF REG SAVINGS	XXX9380	\$0.00			\$5.01
		LIRF MONEY MARKET	XXX3433	\$0.00			\$207,011.25
		RAINY DAY MONEY MARKET	XXX 46	\$0.00			\$5,333.11
		CONSTRUCTION	XXX1298	\$0.00			\$3,935,961.36
		LIRF MONEY MARKET	XXX9380#5	\$0.00			\$299,000.00

Total CASH: **\$4,862,241.79**

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	8905681	\$0.00	11/15/2009	3.25	\$67,056.40

Total by Fund: **\$67,056.40**

Total INVESTMENTS: **\$67,056.40**

Total Cash and Investments: **\$4,929,298.19**

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

	<u>GENERAL OBLIGATION BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$3,920,002.75
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$0.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$3,920,002.75
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:

	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: DUBOIS COUNTY CONTRACTUAL LIBRARY ID: 19-5-43

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>
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: DUBOIS COUNTY CONTRACTUAL LIBRARY ID: 19-5-43

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>
LSTA- 2008YR	STATE TECH GRANT	STATE LIBRARY	\$3,334.50	195 STATE GRANT	\$3,334.50	\$0.00
LSTA-2007 YR	STATE TECH GRANT	STATE LIBRARY	\$1,707.00	195 STATE GRANT	\$0.00	\$1,707.00

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

COUNTY: DUBOIS COUNTY
UNIT NAME: DUBOIS COUNTY CONTRACTUAL LIBRARY

ID: 19-5-43
PAGE: 1

100 GENERAL

BALANCE, JANUARY 1	<u>\$632,725.44</u>
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$153,924.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$153,924.00</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$7,620.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$7,620.00</u>
BALANCE, DECEMBER 31	<u>\$779,029.44</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: DUBOIS COUNTY CONTRACTUAL LIBRARY ID: 19-5-43

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>
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