

FEDERAL IDENTIFICATION NUMBER:

35-1121568

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

UNIT NAME:

TELL CITY PUBLIC LIBRARY

COUNTY:

PERRY COUNTY

ID:

62-5-179

(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

ENTS:

- 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: LARRY OATHOUT

ADDRESS: 2328 TELL ST.

TITLE: DIRECTOR

DATE SIGNED: _____

CITY: TELL CITY

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 547-2661

ZIP: 47586-0000

*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).

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TELL CITY PUBLIC LIBRARY

ID: 62-5-179

CASH UNITS ONLY

COUNTY: PERRY 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						
100 OPERATING FUND	\$508,277.63	\$722,576.22	\$719,074.44	\$511,779.41	\$0.00	\$511,779.41
Total by Fund Type:	\$508,277.63	\$722,576.22	\$719,074.44	\$511,779.41	\$0.00	\$511,779.41
FUND TYPE: SPECIAL REVENUE						
400 GIFT	\$8,543.32	\$4,660.22	\$4,516.94	\$8,686.60	\$0.00	\$8,686.60
500 LEVY EXCESS	\$0.00	\$16,295.00	\$9,887.00	\$6,408.00	\$0.00	\$6,408.00
555 RAINY DAY	\$0.00	\$5,024.47	\$0.00	\$5,024.47	\$0.00	\$5,024.47
800 STATE TECH.GRANT-LOCAL LIB.CONNTECT	\$3,111.00	\$5,040.00	\$3,870.00	\$4,281.00	\$0.00	\$4,281.00
Total by Fund Type:	\$11,654.32	\$31,019.69	\$18,273.94	\$24,400.07	\$0.00	\$24,400.07
FUND TYPE: DEBT SERVICE						
900 BOND AND INTEREST REDEMPTION	\$98,279.87	\$318,887.42	\$324,993.75	\$92,173.54	\$0.00	\$92,173.54
Total by Fund Type:	\$98,279.87	\$318,887.42	\$324,993.75	\$92,173.54	\$0.00	\$92,173.54
FUND TYPE: CAPITAL PROJECTS						
300 LIBRARY IMPROVEMENT RESERVE	\$142,609.52	\$142,380.15	\$133,500.00	\$151,489.67	\$0.00	\$151,489.67
Total by Fund Type:	\$142,609.52	\$142,380.15	\$133,500.00	\$151,489.67	\$0.00	\$151,489.67
FUND TYPE: INVESTMENT TRUST						
700 LIRF INVESTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00
Total by Fund Type:	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TELL CITY PUBLIC LIBRARY

ID: 62-5-179

CASH UNITS ONLY

COUNTY: PERRY 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:	\$760,821.34	\$1,214,863.48	\$1,195,842.13	\$779,842.69	\$25,000.00	\$804,842.69
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$25,000.00			
Transfers In		\$233,000.00				
Transfers Out			\$233,000.00			
Net Receipts and Disbursements		\$981,863.48	\$937,842.13			

<u>Title</u>	<u>Amount</u>
Fund: <u>100 OPERATING FUND</u>	
GENERAL PROPERTY TAXES	\$492,988.75
OTHER TAXES	\$9,887.00
Total for: TAXES	\$502,875.75
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$4,474.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$52,111.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,666.23
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$139,568.77
INTERGOVERNMENTAL REVENUE, OTHER	\$405.48
Total for: INTERGOVERNMENTAL	\$198,225.48
COPY MACHINE CHARGES	\$7,158.08
FEDERAL REIMBURSEMENTS FOR SERVICES	\$1,482.94
Total for: CHARGES FOR SERVICES	\$8,641.02
FINES AND FEES-OTHER	\$11,369.37
Total for: FINES, FORFEITURES, AND FEES	\$11,369.37
INTEREST EARNED	\$1,104.60
CONTRIBUTIONS AND DONATIONS	\$210.00
Total for: MISCELLANEOUS	\$1,314.60
REIMBURSEMENTS-OTHER	\$150.00
Total for: OTHER FINANCING SOURCES	\$150.00
TOTAL RECEIPTS FOR 100 OPERATING FUND	\$722,576.22
Fund: <u>400 GIFT</u>	
CONTRIBUTIONS AND DONATIONS	\$950.22
CONTRIBUTIONS AND DONATIONS	\$3,000.00
MISCELLANEOUS REVENUE-OTHER	\$710.00
Total for: MISCELLANEOUS	\$4,660.22
TOTAL RECEIPTS FOR 400 GIFT	\$4,660.22
Fund: <u>555 RAINY DAY</u>	
INTERGOVERNMENTAL REVENUE, OTHER	\$5,024.47
Total for: INTERGOVERNMENTAL	\$5,024.47
TOTAL RECEIPTS FOR 555 RAINY DAY	\$5,024.47
Fund: <u>500 LEVY EXCESS</u>	
OTHER TAXES	\$6,408.00
OTHER TAXES	\$9,887.00
Total for: TAXES	\$16,295.00
TOTAL RECEIPTS FOR 500 LEVY EXCESS	\$16,295.00

UNIT NAME: TELL CITY PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: PERRY COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>800 STATE TECH.GRANT-LOCAL LIB.CONNTECT</u>	
STATE GRANTS-OTHER	\$5,040.00
Total for: INTERGOVERNMENTAL	\$5,040.00
TOTAL RECEIPTS FOR 800 STATE TECH.GRANT-LOCAL LIB.CONNTECT	\$5,040.00
Fund: <u>900 BOND AND INTEREST REDEMPTION</u>	
GENERAL PROPERTY TAXES	\$188,182.95
Total for: TAXES	\$188,182.95
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,710.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$19,857.70
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$636.77
Total for: INTERGOVERNMENTAL	\$22,204.47
TRANSFER OF FUNDS-OTHER	\$6,500.00
TRANSFER OF FUNDS-OTHER	\$102,000.00
Total for: OTHER FINANCING SOURCES	\$108,500.00
TOTAL RECEIPTS FOR 900 BOND AND INTEREST REDEMPTION	\$318,887.42
Fund: <u>300 LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$880.15
Total for: MISCELLANEOUS	\$880.15
TRANSFER FROM LIBRARY OPERATING FUND	\$16,000.00
TRANSFER OF FUNDS-OTHER	\$6,500.00
TRANSFER OF FUNDS-OTHER	\$102,000.00
OTHER FINANCING SOURCES	\$17,000.00
Total for: OTHER FINANCING SOURCES	\$141,500.00
TOTAL RECEIPTS FOR 300 LIBRARY IMPROVEMENT RESERVE	\$142,380.15
Total Receipts:	\$1,214,863.48

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

ID: 62-5-179 PAGE: 1
COUNTY: PERRY COUNTY
UNIT NAME: TELL CITY PUBLIC LIBRARY

Fund:	100 OPERATING FUND		
	PERSONAL SERVICES		\$439,981.31
	SUPPLIES		\$32,394.63
	OTHER SERVICES AND CHARGES		\$94,595.19
	CAPITAL OUTLAY		\$124,388.31
	OTHER DISBURSEMENTS		\$11,715.00
	TRANSFER OF FUNDS		\$16,000.00
	TOTAL		\$719,074.44

Fund:	400 GIFT		
	SUPPLIES		\$999.83
	OTHER SERVICES AND CHARGES		\$71.75
	CAPITAL OUTLAY		\$3,445.36
	TOTAL		\$4,516.94

Fund:	500 LEVY EXCESS		
	OTHER DISBURSEMENTS		\$9,887.00
	TOTAL		\$9,887.00

Fund:	800 STATE TECH.GRANT-LOCAL LIB.CONNTECT		
	OTHER SERVICES AND CHARGES		\$3,870.00
	TOTAL		\$3,870.00

Fund:	900 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$211,913.75
	OTHER DISBURSEMENTS		\$4,580.00
	TRANSFER OF FUNDS		\$108,500.00
	TOTAL		\$324,993.75

Fund:	300 LIBRARY IMPROVEMENT RESERVE		
	TRANSFER OF FUNDS		\$108,500.00
	PURCHASE OF INVESTMENTS		\$25,000.00
	TOTAL		\$133,500.00

TOTAL DISBURSEMENTS:			\$1,195,842.13
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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>
		PETTY CASH	XXX	\$0.00			\$50.00
		CASH/CHANGE	XXXXX	\$0.00			\$50.00
		CHECKING ACCOUNT	XXXX6319	\$0.00			\$779,742.69

Total CASH: **\$779,842.69**

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>
11/18/2008	700 LIRF INVESTMENT	CERTIFICATE OF DEPOSIT	XXX08472	\$0.00	11/18/2010	4.25	\$25,000.00

Total by Fund: **\$25,000.00**

Total INVESTMENTS: **\$25,000.00**

Total Cash and Investments: **\$804,842.69**

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

	<u>GENERAL OBLIGATION BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$680,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$185,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$495,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$26,913.75

PART 6 - INTERGOVERNMENTAL EXPENDITURES

OF THE EXPENDITURES REPORTED IN PART 3, HOW MUCH WAS PAID TO OTHER GOVERNMENTAL UNITS FOR:

TRASH COLLECTION	\$60.00	
TOTAL PAID TO LOCAL GOVERNMENTS		\$60.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS		\$60.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TELL CITY PUBLIC LIBRARY

ID: 62-5-179

COUNTY: PERRY 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: TELL CITY PUBLIC LIBRARY

ID: 62-5-179

COUNTY: PERRY 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	EDUCATION NETWORKS OF AMERICA	\$5,040.00	800 STATE TECH.GRANT-LOCAL LIB.CONNTECT	\$5,040.00	\$3,870.00

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

COUNTY: PERRY COUNTY
UNIT NAME: TELL CITY PUBLIC LIBRARY

ID: 62-5-179
PAGE: 1

100 OPERATING FUND

BALANCE, JANUARY 1	\$5,668,906.00
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$8,865.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$8,865.00</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$6,437.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$6,437.00</u>
BALANCE, DECEMBER 31	<u>\$5,671,334.00</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TELL CITY PUBLIC LIBRARY

ID: 62-5-179

COUNTY: PERRY 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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