

FEDERAL IDENTIFICATION NUMBER:
35-1413098

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

UNIT NAME:
BOONVILLE-WARRICK COUNTY PUB LIB

COUNTY:
WARRICK COUNTY

ID: 87-5-236
(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:

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- 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: JULIE HESTER

ADDRESS: 611 W. MAIN STREET

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 897-1500

TITLE: BOOKKEEPER

DATE SIGNED: _____

CITY: BOONVILLE

ZIP: 47601-0000

*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: BOONVILLE-WARRICK COUNTY PUB LIB

ID: 87-5-236

CASH UNITS ONLY

COUNTY: WARRICK 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						
CASH CHANGE	\$15.00	\$0.00	\$0.00	\$15.00	\$0.00	\$15.00
GENERAL	\$454,736.56	\$1,217,315.12	\$1,222,305.64	\$449,746.04	\$0.00	\$449,746.04
PETTY CASH	\$130.00	\$0.00	\$0.00	\$130.00	\$0.00	\$130.00
Total by Fund Type:	\$454,881.56	\$1,217,315.12	\$1,222,305.64	\$449,891.04	\$0.00	\$449,891.04
FUND TYPE: SPECIAL REVENUE						
ERNESTINE BRADSHAW MEMORIAL	\$109.26	\$20,103.11	\$20,100.00	\$112.37	\$10,200.00	\$10,312.37
GIFT	\$1,533.80	\$5,827.20	\$5,780.93	\$1,580.07	\$0.00	\$1,580.07
LEVY EXCESS	\$0.00	\$7,204.00	\$7,204.00	\$0.00	\$0.00	\$0.00
MARY JANET DERR	\$390.48	\$87,926.33	\$88,200.00	\$116.81	\$44,900.00	\$45,016.81
RAE FISHER KOEGEL	\$456.18	\$99,094.79	\$99,400.00	\$150.97	\$50,600.00	\$50,750.97
RAINY DAY	\$2,818.15	\$557,809.94	\$444,768.82	\$115,859.27	\$0.00	\$115,859.27
SPECIAL TRUST	\$77.24	\$9,544.04	\$9,600.00	\$21.28	\$4,900.00	\$4,921.28
STATE TECHNOLOGY FUND GRANT	\$4,500.00	\$5,603.34	\$5,603.34	\$4,500.00	\$0.00	\$4,500.00
WILLIAM H. FLEMING	\$145.95	\$12,387.05	\$12,500.00	\$33.00	\$6,400.00	\$6,433.00
Total by Fund Type:	\$10,031.06	\$805,499.80	\$693,157.09	\$122,373.77	\$117,000.00	\$239,373.77
FUND TYPE: CAPITAL PROJECTS						
LIBRARY CAPITAL PROJECTS	\$1,664.14	\$0.00	\$1,664.14	\$0.00	\$0.00	\$0.00
LIBRARY IMPROVEMENT RESERVE	\$4,719.20	\$574,945.08	\$575,275.00	\$4,389.28	\$575,275.00	\$579,664.28
Total by Fund Type:	\$6,383.34	\$574,945.08	\$576,939.14	\$4,389.28	\$575,275.00	\$579,664.28
FUND TYPE: AGENCY						
PAYROLL	\$3,861.96	\$113,892.47	\$114,252.57	\$3,501.86	\$0.00	\$3,501.86
PLAC CARD	\$90.00	\$180.00	\$210.00	\$60.00	\$0.00	\$60.00
Total by Fund Type:	\$3,951.96	\$114,072.47	\$114,462.57	\$3,561.86	\$0.00	\$3,561.86

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BOONVILLE-WARRICK COUNTY PUB LIB

ID: 87-5-236

CASH UNITS ONLY

COUNTY: WARRICK 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:	\$475,247.92	\$2,711,832.47	\$2,606,864.44	\$580,215.95	\$692,275.00	\$1,272,490.95
Section II						
Less:						
Investment Sales		\$1,673,400.00				
Investment Purchases			\$1,485,975.00			
Transfers In		\$87,235.09				
Transfers Out			\$87,235.09			
Net Receipts and Disbursements		\$951,197.38	\$1,033,654.35			

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

ID: 87-5-236 PAGE: 1

UNIT NAME: BOONVILLE-WARRICK COUNTY PUB LIB
 COUNTY: WARRICK COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$725,290.94
Total for: TAXES	\$725,290.94
SPECIAL STATE DISTRIBUTION	\$504.00
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$4,257.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$52,455.35
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$3,304.00
Total for: INTERGOVERNMENTAL	\$60,520.35
COPY MACHINE CHARGES	\$3,271.15
Total for: CHARGES FOR SERVICES	\$3,271.15
FINES AND FEES-OTHER	\$10,639.07
Total for: FINES, FORFEITURES, AND FEES	\$10,639.07
INTEREST EARNED	\$5,562.52
Total for: MISCELLANEOUS	\$5,562.52
TRANSFER OF FUNDS-OTHER	\$10,031.09
SALE OF INVESTMENTS	\$402,000.00
Total for: OTHER FINANCING SOURCES	\$412,031.09
TOTAL RECEIPTS FOR GENERAL	\$1,217,315.12
Fund: <u>GIFT</u>	
CONTRIBUTIONS AND DONATIONS	\$5,827.20
Total for: MISCELLANEOUS	\$5,827.20
TOTAL RECEIPTS FOR GIFT	\$5,827.20
Fund: <u>RAINY DAY</u>	
INTEREST EARNED	\$3,209.94
Total for: MISCELLANEOUS	\$3,209.94
TRANSFER OF FUNDS-OTHER	\$70,000.00
SALE OF INVESTMENTS	\$484,600.00
Total for: OTHER FINANCING SOURCES	\$554,600.00
TOTAL RECEIPTS FOR RAINY DAY	\$557,809.94
Fund: <u>LEVY EXCESS</u>	
TRANSFER OF FUNDS-OTHER	\$7,204.00
Total for: OTHER FINANCING SOURCES	\$7,204.00
TOTAL RECEIPTS FOR LEVY EXCESS	\$7,204.00
Fund: <u>RAE FISHER KOEGEL</u>	
INTEREST EARNED	\$1,494.79

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

ID: 87-5-236 PAGE: 2

UNIT NAME: BOONVILLE-WARRICK COUNTY PUB LIB

COUNTY: WARRICK COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>RAE FISHER KOEGEL</u>	
Total for: MISCELLANEOUS	\$1,494.79
SALE OF INVESTMENTS	\$97,600.00
Total for: OTHER FINANCING SOURCES	\$97,600.00
TOTAL RECEIPTS FOR RAE FISHER KOEGEL	\$99,094.79
Fund: <u>ERNESTINE BRADSHAW MEMORIAL</u>	
INTEREST EARNED	\$303.11
Total for: MISCELLANEOUS	\$303.11
SALE OF INVESTMENTS	\$19,800.00
Total for: OTHER FINANCING SOURCES	\$19,800.00
TOTAL RECEIPTS FOR ERNESTINE BRADSHAW MEMORIAL	\$20,103.11
Fund: <u>WILLIAM H. FLEMING</u>	
INTEREST EARNED	\$187.05
Total for: MISCELLANEOUS	\$187.05
SALE OF INVESTMENTS	\$12,200.00
Total for: OTHER FINANCING SOURCES	\$12,200.00
TOTAL RECEIPTS FOR WILLIAM H. FLEMING	\$12,387.05
Fund: <u>MARY JANET DERR</u>	
INTEREST EARNED	\$1,326.33
Total for: MISCELLANEOUS	\$1,326.33
SALE OF INVESTMENTS	\$86,600.00
Total for: OTHER FINANCING SOURCES	\$86,600.00
TOTAL RECEIPTS FOR MARY JANET DERR	\$87,926.33
Fund: <u>SPECIAL TRUST</u>	
INTEREST EARNED	\$144.04
Total for: MISCELLANEOUS	\$144.04
SALE OF INVESTMENTS	\$9,400.00
Total for: OTHER FINANCING SOURCES	\$9,400.00
TOTAL RECEIPTS FOR SPECIAL TRUST	\$9,544.04
Fund: <u>STATE TECHNOLOGY FUND GRANT</u>	
MISCELLANEOUS REVENUE-OTHER	\$5,603.34
Total for: MISCELLANEOUS	\$5,603.34
TOTAL RECEIPTS FOR STATE TECHNOLOGY FUND GRANT	\$5,603.34

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

ID: 87-5-236 PAGE: 3
UNIT NAME: BOONVILLE-WARRICK COUNTY PUB LIB
COUNTY: WARRICK COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$13,745.08
Total for: MISCELLANEOUS	\$13,745.08
SALE OF INVESTMENTS	\$561,200.00
Total for: OTHER FINANCING SOURCES	\$561,200.00
TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE	\$574,945.08
Fund: <u>PAYROLL</u>	
MISCELLANEOUS REVENUE-OTHER	\$113,892.47
Total for: MISCELLANEOUS	\$113,892.47
TOTAL RECEIPTS FOR PAYROLL	\$113,892.47
Fund: <u>PLAC CARD</u>	
PLAC CARD SALES	\$180.00
Total for: OTHER FINANCING SOURCES	\$180.00
TOTAL RECEIPTS FOR PLAC CARD	\$180.00
Total Receipts:	\$2,711,832.47

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

ID: 87-5-236 PAGE: 1
COUNTY: WARRICK COUNTY
UNIT NAME: BOONVILLE-WARRICK COUNTY PUB LIB

Fund:	GENERAL		
		PERSONAL SERVICES	\$472,849.31
		SUPPLIES	\$20,845.13
		OTHER SERVICES AND CHARGES	\$148,939.28
		CAPITAL OUTLAY	\$100,467.92
		TRANSFER OF FUNDS	\$77,204.00
		PURCHASE OF INVESTMENTS	\$402,000.00
		TOTAL	\$1,222,305.64

Fund:	GIFT		
		OTHER DISBURSEMENTS	\$5,780.93
		TOTAL	\$5,780.93

Fund:	RAINY DAY		
		OTHER SERVICES AND CHARGES	\$165,442.01
		OTHER DISBURSEMENTS	\$426.81
		PURCHASE OF INVESTMENTS	\$278,900.00
		TOTAL	\$444,768.82

Fund:	LEVY EXCESS		
		TRANSFER OF FUNDS	\$7,204.00
		TOTAL	\$7,204.00

Fund:	RAE FISHER KOEGEL		
		PURCHASE OF INVESTMENTS	\$99,400.00
		TOTAL	\$99,400.00

Fund:	ERNESTINE BRADSHAW MEMORIAL		
		PURCHASE OF INVESTMENTS	\$20,100.00
		TOTAL	\$20,100.00

Fund:	WILLIAM H. FLEMING		
		PURCHASE OF INVESTMENTS	\$12,500.00
		TOTAL	\$12,500.00

Fund:	MARY JANET DERR		
		PURCHASE OF INVESTMENTS	\$88,200.00
		TOTAL	\$88,200.00

Fund:	SPECIAL TRUST		
		PURCHASE OF INVESTMENTS	\$9,600.00
		TOTAL	\$9,600.00

Fund:	STATE TECHNOLOGY FUND GRANT		
		OTHER DISBURSEMENTS	\$4,440.39
		TRANSFER OF FUNDS	\$1,162.95
		TOTAL	\$5,603.34

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

ID: 87-5-236 PAGE: 2
COUNTY: WARRICK COUNTY
UNIT NAME: BOONVILLE-WARRICK COUNTY PUB LIB

Fund:	LIBRARY CAPITAL PROJECTS	
	TRANSFER OF FUNDS	\$1,664.14
	TOTAL	\$1,664.14

Fund:	LIBRARY IMPROVEMENT RESERVE	
	PURCHASE OF INVESTMENTS	\$575,275.00
	TOTAL	\$575,275.00

Fund:	PAYROLL	
	OTHER DISBURSEMENTS	\$114,252.57
	TOTAL	\$114,252.57

Fund:	PLAC CARD	
	OTHER DISBURSEMENTS	\$210.00
	TOTAL	\$210.00

TOTAL DISBURSEMENTS:		\$2,606,864.44
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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>
		CHECKING	0-017724-291	\$0.00			\$1,356.14
		CHECKING	417005628	\$0.00			\$578,714.81
		CASH/CHANGE	N/A	\$0.00			\$145.00

Total CASH: **\$580,215.95**

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>
10/31/2008	RAE FISHER KOEDEL	CERTIFICATE OF DEPOSIT	255305	\$50,600.00	04/30/2009	3.10	\$50,600.00

Total by Fund: **\$50,600.00**

10/31/2008	ERNESTINE BRADSHAW MEMORIAL	CERTIFICATE OF DEPOSIT	255306	\$10,200.00	04/30/2009	3.10	\$10,200.00
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Total by Fund: **\$10,200.00**

10/31/2008	WILLIAM H. FLEMING	CERTIFICATE OF DEPOSIT	255307	\$6,400.00	04/30/2009	3.10	\$6,400.00
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Total by Fund: **\$6,400.00**

10/31/2008	MARY JANET DERR	CERTIFICATE OF DEPOSIT	255308	\$44,900.00	04/30/2009	3.10	\$44,900.00
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BOONVILLE-WARRICK COUNTY PUB LIB

ID: 87-5-236

COUNTY: WARRICK COUNTY

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

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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:							\$44,900.00
10/31/2008	SPECIAL TRUST	CERTIFICATE OF DEPOSIT	255309	\$4,900.00	04/30/2009	3.10	\$4,900.00
Total by Fund:							\$4,900.00
09/17/2008	LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	15797	\$575,275.00	03/17/2009	3.06	\$575,275.00
Total by Fund:							\$575,275.00
Total INVESTMENTS:							\$692,275.00
Total Cash and Investments:							\$1,272,490.95

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BOONVILLE-WARRICK COUNTY PUB LIB
COUNTY: WARRICK COUNTY

ID: 87-5-236

PAGE: 1

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: BOONVILLE-WARRICK COUNTY PUB LIB

ID: 87-5-236

COUNTY: WARRICK 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: BOONVILLE-WARRICK COUNTY PUB LIB

ID: 87-5-236

COUNTY: WARRICK 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	\$5,603.34	STATE TECHNOLOGY FUND GRANT	\$5,603.34	\$5,603.34

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

COUNTY: WARRICK COUNTY
 UNIT NAME: BOONVILLE-WARRICK COUNTY PUB LIB

ID: 87-5-236
 PAGE: 1

	GENERAL	RAINY DAY
BALANCE, JANUARY 1	\$2,271,544.94	\$0.00
<u>ADDITIONS:</u>		
LAND	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$76,868.25	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$95,346.04</u>
TOTAL ADDITIONS	<u>\$76,868.25</u>	<u>\$95,346.04</u>
<u>REDUCTIONS:</u>		
LAND	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$2,348,413.19</u>	<u>\$95,346.04</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BOONVILLE-WARRICK COUNTY PUB LIB

ID: 87-5-236

COUNTY: WARRICK 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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