

FEDERAL IDENTIFICATION NUMBER:  
35-1268631

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

UNIT NAME:  
BERNE PUBLIC LIBRARY

COUNTY:  
ADAMS COUNTY

ID: 1-5-1  
(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 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: \_\_\_\_\_

TITLE: LIBRARY DIRECTOR

PRINTED NAME OF OFFICIAL: MARVEL ZUERCHER

DATE SIGNED: \_\_\_\_\_

ADDRESS: 166 N. SPRUNGER ST.

CITY: BERNE

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 589-2809

ZIP: 46711-1500

\*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: BERNE PUBLIC LIBRARY

ID: 1-5-1

**CASH UNITS ONLY**

COUNTY: ADAMS 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>	<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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
101 OPERATING	\$32,996.50	\$359,438.22	\$337,374.66	\$55,060.06	\$0.00	\$55,060.06
<b>Total by Fund Type:</b>	<b>\$32,996.50</b>	<b>\$359,438.22</b>	<b>\$337,374.66</b>	<b>\$55,060.06</b>	<b>\$0.00</b>	<b>\$55,060.06</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
401 GIFT	\$7,764.82	\$9,029.02	\$13,738.08	\$3,055.76	\$0.00	\$3,055.76
61 RAINY DAY	\$36,291.44	\$32,706.00	\$19,040.11	\$49,957.33	\$50,000.00	\$99,957.33
STATE GRANT	\$4,500.00	\$3,600.00	\$0.00	\$8,100.00	\$0.00	\$8,100.00
<b>Total by Fund Type:</b>	<b>\$48,556.26</b>	<b>\$45,335.02</b>	<b>\$32,778.19</b>	<b>\$61,113.09</b>	<b>\$50,000.00</b>	<b>\$111,113.09</b>
<b>FUND TYPE: DEBT SERVICE</b>						
180 LEASE RENTAL PAYMENT	\$4,748.85	\$138,430.16	\$114,000.00	\$29,179.01	\$25,000.00	\$54,179.01
<b>Total by Fund Type:</b>	<b>\$4,748.85</b>	<b>\$138,430.16</b>	<b>\$114,000.00</b>	<b>\$29,179.01</b>	<b>\$25,000.00</b>	<b>\$54,179.01</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
2011 LIBRARY IMPROVEMENT RESERVE	\$14,107.52	\$0.00	\$1,591.32	\$12,516.20	\$50,000.00	\$62,516.20
<b>Total by Fund Type:</b>	<b>\$14,107.52</b>	<b>\$0.00</b>	<b>\$1,591.32</b>	<b>\$12,516.20</b>	<b>\$50,000.00</b>	<b>\$62,516.20</b>
<b>FUND TYPE: AGENCY</b>						
2021 PLAC CARD	\$0.00	\$90.00	\$90.00	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$90.00</b>	<b>\$90.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BERNE PUBLIC LIBRARY

ID: 1-5-1

**CASH UNITS ONLY**

COUNTY: ADAMS 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>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$100,409.13</b>	<b>\$543,293.40</b>	<b>\$485,834.17</b>	<b>\$157,868.36</b>	<b>\$125,000.00</b>	<b>\$282,868.36</b>
<b>Section II</b>						
Less:						
Investment Sales		\$75,000.00				
Investment Purchases			\$0.00			
Transfers In		\$32,706.00				
Transfers Out			\$32,706.00			
Net Receipts and Disbursements		\$435,587.40	\$453,128.17			

UNIT NAME: BERNE PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: ADAMS COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>101 OPERATING</u>	
100	GENERAL PROPERTY TAXES	\$198,382.60
	<b>Total for: TAXES</b>	<b>\$198,382.60</b>
201	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$249.00
202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$15,763.79
217	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,139.74
212	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$64,893.00
1424	TOWNSHIP CONTRACTS (LIBRARIES)	\$7,650.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$90,695.53</b>
2717	COPY MACHINE CHARGES	\$2,536.60
27070	CHARGES FOR SERVICES-OTHER	\$4,123.50
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$6,660.10</b>
4100	FINES AND FEES-OTHER	\$3,035.58
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$3,035.58</b>
6100	INTEREST EARNED	\$8,691.14
6500	MISCELLANEOUS REVENUE-OTHER	\$1,973.27
	<b>Total for: MISCELLANEOUS</b>	<b>\$10,664.41</b>
5500	SALE OF INVESTMENTS	\$50,000.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$50,000.00</b>
	<b>TOTAL RECEIPTS FOR 101 OPERATING</b>	<b>\$359,438.22</b>
<hr/>		
Fund:	<u>STATE GRANT</u>	
	STATE REIMBURSEMENTS FOR SERVICES	\$3,600.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$3,600.00</b>
	<b>TOTAL RECEIPTS FOR STATE GRANT</b>	<b>\$3,600.00</b>
<hr/>		
Fund:	<u>401 GIFT</u>	
6400	CONTRIBUTIONS AND DONATIONS	\$9,029.02
	<b>Total for: MISCELLANEOUS</b>	<b>\$9,029.02</b>
	<b>TOTAL RECEIPTS FOR 401 GIFT</b>	<b>\$9,029.02</b>
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Fund:	<u>61 RAINY DAY</u>	
5206	TRANSFER OF FUNDS-OTHER	\$32,706.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$32,706.00</b>
	<b>TOTAL RECEIPTS FOR 61 RAINY DAY</b>	<b>\$32,706.00</b>
<hr/>		
Fund:	<u>180 LEASE RENTAL PAYMENT</u>	
100	GENERAL PROPERTY TAXES	\$103,942.47
	<b>Total for: TAXES</b>	<b>\$103,942.47</b>

UNIT NAME: BERNE PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: ADAMS COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>180 LEASE RENTAL PAYMENT</u>	
201	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$131.00
202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$8,238.43
217	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,118.26
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$9,487.69</b>
5500	SALE OF INVESTMENTS	\$25,000.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$25,000.00</b>
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	<b>TOTAL RECEIPTS FOR 180 LEASE RENTAL PAYMENT</b>	<b>\$138,430.16</b>
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Fund:	<u>2021 PLAC CARD</u>	
1422	PLAC CARD SALES	\$90.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$90.00</b>
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	<b>TOTAL RECEIPTS FOR 2021 PLAC CARD</b>	<b>\$90.00</b>
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	<b>Total Receipts:</b>	<b>\$543,293.40</b>

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

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COUNTY: ADAMS COUNTY  
UNIT NAME: BERNE PUBLIC LIBRARY

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Fund:	101 OPERATING		
	PERSONAL SERVICES		\$222,814.25
	SUPPLIES		\$5,590.00
	OTHER SERVICES AND CHARGES		\$39,737.68
	CAPITAL OUTLAY		\$36,526.73
	TRANSFER OF FUNDS		\$32,706.00
	<b>TOTAL</b>		<b>\$337,374.66</b>

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Fund:	401 GIFT		
	OTHER DISBURSEMENTS		\$13,738.08
	<b>TOTAL</b>		<b>\$13,738.08</b>

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Fund:	61 RAINY DAY		
	PERSONAL SERVICES		\$19,040.11
	<b>TOTAL</b>		<b>\$19,040.11</b>

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Fund:	180 LEASE RENTAL PAYMENT		
	OTHER SERVICES AND CHARGES		\$114,000.00
	<b>TOTAL</b>		<b>\$114,000.00</b>

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Fund:	2011 LIBRARY IMPROVEMENT RESERVE		
	OTHER SERVICES AND CHARGES		\$1,591.32
	<b>TOTAL</b>		<b>\$1,591.32</b>

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Fund:	2021 PLAC CARD		
	OTHER DISBURSEMENTS		\$90.00
	<b>TOTAL</b>		<b>\$90.00</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$485,834.17</b>
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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	853252				\$-7,889.45
		MONEY MARKET	90002555				\$165,757.81

**Total CASH:** **\$157,868.36**

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>
03/08/2008	101 OPERATING	CERTIFICATE OF DEPOSIT	5129440	\$50,000.00	11/08/2011	3.27	\$0.00

**Total by Fund:** **\$0.00**

08/19/2007	61 RAINY DAY	CERTIFICATE OF DEPOSIT	5117916	\$50,000.00	04/19/2012	4.94	\$50,000.00
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**Total by Fund:** **\$50,000.00**

03/08/2008	180 LEASE RENTAL PAYMENT	CERTIFICATE OF DEPOSIT	5129440	\$50,000.00	11/08/2011	3.27	\$25,000.00
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**Total by Fund:** **\$25,000.00**

08/19/2007	2011 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	5117916	\$50,000.00	04/19/2012	4.94	\$50,000.00
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**Total by Fund:** **\$50,000.00**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BERNE PUBLIC LIBRARY

ID: 1-5-1

COUNTY: ADAMS COUNTY

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

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INVESTMENTS

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<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>
<b>Total INVESTMENTS:</b>							<b>\$125,000.00</b>
<b>Total Cash and Investments:</b>							<b>\$282,868.36</b>

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FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

	<u>GENERAL OBLIGATION BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$600,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$85,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$515,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$28,992.50

PART 6 - INTERGOVERNMENTAL EXPENDITURES

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

TRASH COLLECTION	\$132.00	
ALL OTHER LOCAL	\$1,101.84	
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TOTAL PAID TO LOCAL GOVERNMENTS		\$1,233.84
ALL OTHER STATE	\$120.00	
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TOTAL PAID TO STATE GOVERNMENTS		\$120.00
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TOTAL PAID TO LOCAL AND STATE GOVERNMENTS		\$1,353.84

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BERNE PUBLIC LIBRARY

ID: 1-5-1

COUNTY: ADAMS 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: BERNE PUBLIC LIBRARY

ID: 1-5-1

COUNTY: ADAMS COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2008

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

COUNTY: ADAMS COUNTY  
 UNIT NAME: BERNE PUBLIC LIBRARY

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	101 OPERATING	401 GIFT	2011 LIBRARY IMPROVEMENT RESERVE
BALANCE, JANUARY 1	\$149,574.15	\$12,919.85	\$56,348.52
<u>ADDITIONS:</u>			
LAND	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$2,054.56	\$9,521.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$2,054.56</u>	<u>\$9,521.00</u>	<u>\$0.00</u>
<u>REDUCTIONS:</u>			
LAND	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$958.00	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$958.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$150,670.71</u>	<u>\$22,440.85</u>	<u>\$56,348.52</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BERNE PUBLIC LIBRARY

ID: 1-5-1

COUNTY: ADAMS 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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