

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 2009)

FOR THE FISCAL YEAR THAT ENDED 2009

CONTENTS:

- 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 (NOT USED FOR 2009)
- PART 6 - INTERGOVERNMENTAL EXPENDITURES
- PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS AND DISBURSEMENTS (NOT USED FOR 2009)
- PART 8 - STATEMENT OF STATE GRANT RECEIPTS AND DISBURSEMENTS (NOT USED FOR 2009)
- PART 9 - REPORT ON GENERAL FIXED ASSETS (NOT USED FOR 2009)
- 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 STREET

CITY: BERNE

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM):

EMAIL ADDRESS: BPL@BERNEPL.LIB.IN.US

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 2009

PAGE: 1

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2009</u>	<u>2009 Receipts</u>	<u>2009 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2009</u>	<u>Investments at 12/31/2009</u>	<u>Total Cash and Investments at 12/31/2009</u>
Section I						
FUND TYPE: GENERAL						
101 OPERATING	\$55,060.06	\$307,449.47	\$257,157.91	\$105,351.62	\$0.00	\$105,351.62
Total by Fund Type:	\$55,060.06	\$307,449.47	\$257,157.91	\$105,351.62	\$0.00	\$105,351.62
FUND TYPE: SPECIAL REVENUE						
401 GIFT	\$3,055.76	\$10,447.65	\$4,626.55	\$8,876.86	\$0.00	\$8,876.86
61 RAINY DAY	\$49,957.33	\$0.00	\$9,111.07	\$40,846.26	\$50,000.00	\$90,846.26
STATE GRANT	\$8,100.00	\$3,600.00	\$3,600.00	\$8,100.00	\$0.00	\$8,100.00
Total by Fund Type:	\$61,113.09	\$14,047.65	\$17,337.62	\$57,823.12	\$50,000.00	\$107,823.12
FUND TYPE: DEBT SERVICE						
180 LEASE RENTAL PAYMENT	\$29,179.01	\$116,902.82	\$118,000.00	\$28,081.83	\$25,000.00	\$53,081.83
Total by Fund Type:	\$29,179.01	\$116,902.82	\$118,000.00	\$28,081.83	\$25,000.00	\$53,081.83
FUND TYPE: CAPITAL PROJECTS						
2011 LIBRARY IMPROVEMENT RESERVE	\$12,516.20	\$16,529.29	\$37,136.32	\$-8,090.83	\$50,000.00	\$41,909.17
Total by Fund Type:	\$12,516.20	\$16,529.29	\$37,136.32	\$-8,090.83	\$50,000.00	\$41,909.17
FUND TYPE: AGENCY						
2021 PLAC CARD	\$0.00	\$120.00	\$90.00	\$30.00	\$0.00	\$30.00
Total by Fund Type:	\$0.00	\$120.00	\$90.00	\$30.00	\$0.00	\$30.00

(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 2009

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2009</u>	2009 <u>Receipts</u>	2009 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2009</u>	Investments <u>at 12/31/2009</u>	Total Cash and Investments <u>at 12/31/2009</u>
Section I						
Subtotal All Funds:	\$157,868.36	\$455,049.23	\$429,721.85	\$183,195.74	\$125,000.00	\$308,195.74
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$15,000.00				
Transfers Out			\$15,000.00			
Net Receipts and Disbursements		\$440,049.23	\$414,721.85			

UNIT NAME: BERNE PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: ADAMS COUNTY

FOR THE FISCAL YEAR ENDING 2009

	<u>Title</u>	<u>Amount</u>
Fund: 101 OPERATING		
10050410	GENERAL PROPERTY TAXES	\$196,850.73
	Total for: TAXES	\$196,850.73
10050420	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$16,633.18
10050440	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,875.78
10050310	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$67,623.00
	Total for: INTERGOVERNMENTAL	\$86,131.96
10050120	COPY MACHINE CHARGES	\$2,896.85
10050210	CHARGES FOR SERVICES-OTHER	\$10,807.00
	Total for: CHARGES FOR SERVICES	\$13,703.85
10050110	FINES AND FEES-OTHER	\$3,927.57
	Total for: FINES, FORFEITURES, AND FEES	\$3,927.57
10050320	INTEREST EARNED	\$6,332.08
100501400	MISCELLANEOUS REVENUE-OTHER	\$503.28
	Total for: MISCELLANEOUS	\$6,835.36
	TOTAL RECEIPTS FOR 101 OPERATING	\$307,449.47
Fund: STATE GRANT		
45050100	STATE SHARED REVENUES-OTHER	\$3,600.00
	Total for: INTERGOVERNMENTAL	\$3,600.00
	TOTAL RECEIPTS FOR STATE GRANT	\$3,600.00
Fund: 401 GIFT		
51050100	ADJUSTMENT	\$10,447.65
	Total for: MISCELLANEOUS	\$10,447.65
	TOTAL RECEIPTS FOR 401 GIFT	\$10,447.65
Fund: 180 LEASE RENTAL PAYMENT		
40050410	GENERAL PROPERTY TAXES	\$106,855.68
	Total for: TAXES	\$106,855.68
40050420	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$9,028.92
40050440	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,018.22
	Total for: INTERGOVERNMENTAL	\$10,047.14
	TOTAL RECEIPTS FOR 180 LEASE RENTAL PAYMENT	\$116,902.82
Fund: 2011 LIBRARY IMPROVEMENT RESERVE		
30060100	TRANSFER FROM LIBRARY OPERATING FUND	\$15,000.00
	INSURANCE REIMBURSEMENTS	\$1,529.29
	Total for: OTHER FINANCING SOURCES	\$16,529.29

(LAR-1) ANNUAL FINANCIAL REPORT
PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2009

ID: 1-5-1 PAGE: 2

UNIT NAME: BERNE PUBLIC LIBRARY

COUNTY: ADAMS COUNTY

	<u>Title</u>	<u>Amount</u>
	TOTAL RECEIPTS FOR 2011 LIBRARY IMPROVEMENT RESERVE	\$16,529.29
Fund:	<u>2021 PLAC CARD</u>	
70050100	PLAC CARD SALES	\$120.00
	Total for: OTHER FINANCING SOURCES	\$120.00
	TOTAL RECEIPTS FOR 2021 PLAC CARD	\$120.00
	Total Receipts:	\$455,049.23

(LAR-1) ANNUAL FINANCIAL REPORT
PART 3 - DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2009

ID: 1-5-1 PAGE: 1
COUNTY: ADAMS COUNTY
UNIT NAME: BERNE PUBLIC LIBRARY

Fund:	101 OPERATING		
	PERSONAL SERVICES		\$177,922.13
	SUPPLIES		\$4,958.16
	OTHER SERVICES AND CHARGES		\$32,663.35
	CAPITAL OUTLAY		\$26,103.51
	OTHER DISBURSEMENTS		\$510.76
	TRANSFER OF FUNDS		\$15,000.00
	TOTAL		\$257,157.91

Fund:	STATE GRANT		
	OTHER SERVICES AND CHARGES		\$3,600.00
	TOTAL		\$3,600.00

Fund:	401 GIFT		
	OTHER DISBURSEMENTS		\$4,626.55
	TOTAL		\$4,626.55

Fund:	61 RAINY DAY		
	PERSONAL SERVICES		\$9,111.07
	TOTAL		\$9,111.07

Fund:	180 LEASE RENTAL PAYMENT		
	PERSONAL SERVICES		\$118,000.00
	TOTAL		\$118,000.00

Fund:	2011 LIBRARY IMPROVEMENT RESERVE		
	OTHER SERVICES AND CHARGES		\$31,098.32
	CAPITAL OUTLAY		\$6,038.00
	TOTAL		\$37,136.32

Fund:	2021 PLAC CARD		
	OTHER DISBURSEMENTS		\$90.00
	TOTAL		\$90.00

TOTAL DISBURSEMENTS:			\$429,721.85
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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	XXXX52				\$85,784.02
		GOLD MONEY MARKET	XXXXX55-5				\$97,411.72

Total CASH: **\$183,195.74**

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>
08/19/2007	61 RAINY DAY	CERTIFICATE OF DEPOSIT	XXX7916	\$50,000.00	04/19/2012	4.94	\$50,000.00

Total by Fund: **\$50,000.00**

03/08/2008	180 LEASE RENTAL PAYMENT	CERTIFICATE OF DEPOSIT	XXX9440	\$25,000.00	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	XXX7916	\$50,000.00	04/19/2012	4.94	\$50,000.00
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Total by Fund: **\$50,000.00**

Total INVESTMENTS: **\$125,000.00**

Total Cash and Investments: **\$308,195.74**

FOR THE FISCAL YEAR ENDING 2009

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:

TRASH COLLECTION	\$132.00	
ALL OTHER LOCAL	\$1,152.26	
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TOTAL PAID TO LOCAL GOVERNMENTS		\$1,284.26
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		\$1,404.26

(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 2009

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: 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 2009

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>
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(LAR-1) ANNUAL FINANCIAL REPORT
PART 9 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2009

COUNTY: ADAMS COUNTY
UNIT NAME: BERNE PUBLIC LIBRARY

ID: 1-5-1
PAGE: 1

BALANCE, JANUARY 1

ADDITIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL ADDITIONS

REDUCTIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL REDUCTIONS

BALANCE, DECEMBER 31

(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 2009

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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