

FEDERAL IDENTIFICATION NUMBER:
35-1299680

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

UNIT NAME:
STARKE COUNTY PUBLIC LIBRAR

COUNTY:
STARKE COUNTY

ID: 75-5-214
(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: DIRECTOR
PRINTED NAME OF OFFICIAL: ELLEN DODGE DATE SIGNED: _____
ADDRESS: 152 W. CULVER ROAD CITY: KNOX
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): _____ EMAIL ADDRESS: NONE
ZIP: 46534-0000

*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: STARKE COUNTY PUBLIC LIBRAR

ID: 75-5-214

CASH UNITS ONLY

COUNTY: STARKE 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						
100 OPERATING	\$612,985.47	\$949,033.62	\$993,551.08	\$568,468.01	\$0.00	\$568,468.01
Total by Fund Type:	\$612,985.47	\$949,033.62	\$993,551.08	\$568,468.01	\$0.00	\$568,468.01
FUND TYPE: SPECIAL REVENUE						
500 GIFT	\$10,867.93	\$2,998.61	\$5,536.16	\$8,330.38	\$0.00	\$8,330.38
700 LEVY EXCESS	\$47,194.00	\$0.00	\$47,194.00	\$0.00	\$0.00	\$0.00
900 RAINY DAY	\$15,000.00	\$96,754.82	\$0.00	\$111,754.82	\$0.00	\$111,754.82
Total by Fund Type:	\$73,061.93	\$99,753.43	\$52,730.16	\$120,085.20	\$0.00	\$120,085.20
FUND TYPE: DEBT SERVICE						
400 DEBT SERVICE - OTHER	\$73,934.09	\$141,584.77	\$145,475.00	\$70,043.86	\$0.00	\$70,043.86
Total by Fund Type:	\$73,934.09	\$141,584.77	\$145,475.00	\$70,043.86	\$0.00	\$70,043.86
FUND TYPE: CAPITAL PROJECTS						
600 LIBRARY CAPITAL PROJECTS	\$248,129.29	\$39,303.85	\$199,270.60	\$88,162.54	\$0.00	\$88,162.54
300 LIBRARY IMPROVEMENT RESERVE	\$45,726.82	\$2,025.01	\$24,343.00	\$23,408.83	\$0.00	\$23,408.83
Total by Fund Type:	\$293,856.11	\$41,328.86	\$223,613.60	\$111,571.37	\$0.00	\$111,571.37
FUND TYPE: AGENCY						
200 PAYROLL	\$5,128.60	\$113,373.43	\$113,569.13	\$4,932.90	\$0.00	\$4,932.90
800 PLAC CARD	\$0.00	\$30.00	\$30.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$5,128.60	\$113,403.43	\$113,599.13	\$4,932.90	\$0.00	\$4,932.90

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: STARKE COUNTY PUBLIC LIBRAR

ID: 75-5-214

CASH UNITS ONLY

COUNTY: STARKE 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:	\$1,058,966.20	\$1,345,104.11	\$1,528,968.97	\$875,101.34	\$0.00	\$875,101.34
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$144,194.00				
Transfers Out			\$144,194.00			
Net Receipts and Disbursements		\$1,200,910.11	\$1,384,774.97			

**CASH AND INVESTMENTS ON PART 4 ARE
882824.75! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

<u>Title</u>	<u>Amount</u>
Fund: <u>100 OPERATING</u>	
GENERAL PROPERTY TAXES	\$679,904.20
Total for: TAXES	\$679,904.20
LICENSES, OTHER	\$64,328.28
Total for: LICENSES AND PERMITS	\$64,328.28
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$510.75
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$10,887.54
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,162.78
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$80,600.03
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$33,197.62
Total for: INTERGOVERNMENTAL	\$127,358.72
COPY MACHINE CHARGES	\$6,181.77
Total for: CHARGES FOR SERVICES	\$6,181.77
INTEREST EARNED	\$1,897.43
MISCELLANEOUS REVENUE-OTHER	\$6,074.10
MISCELLANEOUS REVENUE-OTHER	\$6,427.58
MISCELLANEOUS REVENUE-OTHER	\$9,055.90
MISCELLANEOUS REVENUE-OTHER	\$611.64
MISCELLANEOUS REVENUE-OTHER	\$0.00
Total for: MISCELLANEOUS	\$24,066.65
TRANSFER OF FUNDS-OTHER	\$47,194.00
Total for: OTHER FINANCING SOURCES	\$47,194.00
TOTAL RECEIPTS FOR 100 OPERATING	\$949,033.62
Fund: <u>500 GIFT</u>	
INTEREST EARNED	\$8.47
CONTRIBUTIONS AND DONATIONS	\$688.94
MISCELLANEOUS REVENUE-OTHER	\$2,301.20
Total for: MISCELLANEOUS	\$2,998.61
TOTAL RECEIPTS FOR 500 GIFT	\$2,998.61
Fund: <u>900 RAINY DAY</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$1,735.25
Total for: INTERGOVERNMENTAL	\$1,735.25
INTEREST EARNED	\$19.57
Total for: MISCELLANEOUS	\$19.57
TRANSFER FROM LIBRARY OPERATING FUND	\$95,000.00
Total for: OTHER FINANCING SOURCES	\$95,000.00
TOTAL RECEIPTS FOR 900 RAINY DAY	\$96,754.82

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

ID: 75-5-214 PAGE: 2

UNIT NAME: STARKE COUNTY PUBLIC LIBRAR

COUNTY: STARKE COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>400 DEBT SERVICE - OTHER</u>	
GENERAL PROPERTY TAXES	\$128,850.83
Total for: TAXES	\$128,850.83
LICENSES, OTHER	\$12,146.45
Total for: LICENSES AND PERMITS	\$12,146.45
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$96.75
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$408.38
Total for: INTERGOVERNMENTAL	\$505.13
INTEREST EARNED	\$82.36
Total for: MISCELLANEOUS	\$82.36
TOTAL RECEIPTS FOR 400 DEBT SERVICE - OTHER	\$141,584.77
Fund: <u>600 LIBRARY CAPITAL PROJECTS</u>	
GENERAL PROPERTY TAXES	\$35,603.49
Total for: TAXES	\$35,603.49
LICENSES, OTHER	\$3,356.26
Total for: LICENSES AND PERMITS	\$3,356.26
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$27.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$112.84
Total for: INTERGOVERNMENTAL	\$139.84
INTEREST EARNED	\$204.26
Total for: MISCELLANEOUS	\$204.26
TOTAL RECEIPTS FOR 600 LIBRARY CAPITAL PROJECTS	\$39,303.85
Fund: <u>300 LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$25.01
Total for: MISCELLANEOUS	\$25.01
TRANSFER FROM LIBRARY OPERATING FUND	\$0.00
TRANSFER OF FUNDS-OTHER	\$2,000.00
Total for: OTHER FINANCING SOURCES	\$2,000.00
TOTAL RECEIPTS FOR 300 LIBRARY IMPROVEMENT RESERVE	\$2,025.01
Fund: <u>200 PAYROLL</u>	
MISCELLANEOUS REVENUE-OTHER	\$113,373.43
Total for: MISCELLANEOUS	\$113,373.43
TOTAL RECEIPTS FOR 200 PAYROLL	\$113,373.43
Fund: <u>800 PLAC CARD</u>	
PLAC CARD SALES	\$30.00

UNIT NAME: STARKE COUNTY PUBLIC LIBRAR

PART 2 - RECEIPTS

COUNTY: STARKE COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Fund: <u>200 PAYROLL</u>	
Total for: OTHER FINANCING SOURCES	\$30.00
TOTAL RECEIPTS FOR 800 PLAC CARD	\$30.00
Total Receipts:	\$1,345,104.11

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

ID: 75-5-214 PAGE: 1
COUNTY: STARKE COUNTY
UNIT NAME: STARKE COUNTY PUBLIC LIBRAR

Fund:	100 OPERATING		
	PERSONAL SERVICES		\$574,073.15
	SUPPLIES		\$24,564.78
	OTHER SERVICES AND CHARGES		\$163,443.96
	CAPITAL OUTLAY		\$134,469.19
	TRANSFER OF FUNDS		\$97,000.00
	TOTAL		\$993,551.08

Fund:	500 GIFT		
	OTHER DISBURSEMENTS		\$5,536.16
	TOTAL		\$5,536.16

Fund:	700 LEVY EXCESS		
	TRANSFER OF FUNDS		\$47,194.00
	TOTAL		\$47,194.00

Fund:	400 DEBT SERVICE - OTHER		
	CAPITAL OUTLAY		\$145,475.00
	TOTAL		\$145,475.00

Fund:	600 LIBRARY CAPITAL PROJECTS		
	CAPITAL OUTLAY		\$199,270.60
	TOTAL		\$199,270.60

Fund:	300 LIBRARY IMPROVEMENT RESERVE		
	OTHER DISBURSEMENTS		\$24,343.00
	TOTAL		\$24,343.00

Fund:	200 PAYROLL		
	OTHER DISBURSEMENTS		\$113,569.13
	TOTAL		\$113,569.13

Fund:	800 PLAC CARD		
	OTHER DISBURSEMENTS		\$30.00
	TOTAL		\$30.00

TOTAL DISBURSEMENTS:			\$1,528,968.97
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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>
		PETTYCASH	XXXXXXXX100				\$225.00
		PAYROLL CHECKING ACCOUNT	XXXX3248				\$163,142.89
		TIMMA-MONEY MARKET SAVING	XXXXXXXX8384				\$53,681.99
		CHECKING ACCOUNT	XXXXX9504				\$665,774.87
Total CASH:							\$882,824.75

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>
02/05/2009	100 OPERATING	CERTIFICATE OF DEPOSIT	7900147727	\$0.00	03/09/2009	0.45	\$0.00
02/05/2009	100 OPERATING	CERTIFICATE OF DEPOSIT	790147728	\$0.00	04/13/2009	0.60	\$0.00
02/05/2009	100 OPERATING	CERTIFICATE OF DEPOSIT	790147729	\$0.00	05/11/2009	1.00	\$0.00
08/27/2009	100 OPERATING	TRUST INDIANA	62355611	\$0.00	12/29/2009	0.38	\$0.00
Total by Fund:							\$0.00
08/27/2009	500 GIFT	TRUST INDIANA	62355622	\$0.00	12/29/2009	0.38	\$0.00
Total by Fund:							\$0.00
08/27/2009	900 RAINY DAY	TRUST INDIANA	62355621	\$0.00	12/29/2009	0.38	\$0.00
Total by Fund:							\$0.00

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>
08/27/2009	400 DEBT SERVICE - OTHER	TRUST INDIANA	62355620	\$0.00	12/29/2009	0.38	\$0.00
Total by Fund:							\$0.00
08/27/2009	600 LIBRARY CAPITAL PROJECTS	TRUST INDIANA	62355618	\$0.00	12/29/2009	0.38	\$0.00
Total by Fund:							\$0.00
08/27/2009	300 LIBRARY IMPROVEMENT RESERVE	TRUST INDIANA	62355619	\$0.00	12/29/2009	0.38	\$0.00
Total by Fund:							\$0.00
Total INVESTMENTS:							\$0.00
Total Cash and Investments:							\$882,824.75

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: STARKE COUNTY PUBLIC LIBRAR
COUNTY: STARKE COUNTY

ID: 75-5-214

PAGE: 1

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:

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

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: STARKE COUNTY PUBLIC LIBRAR

ID: 75-5-214

COUNTY: STARKE 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: STARKE COUNTY PUBLIC LIBRAR

ID: 75-5-214

COUNTY: STARKE 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: STARKE COUNTY
UNIT NAME: STARKE COUNTY PUBLIC LIBRAR

ID: 75-5-214
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: STARKE COUNTY PUBLIC LIBRAR

ID: 75-5-214

COUNTY: STARKE 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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