

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 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

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- PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
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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: 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): (574) 772-7323

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 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>						
100 OPERATING	\$682,668.23	\$865,454.09	\$935,136.85	\$612,985.47	\$0.00	\$612,985.47
<b>Total by Fund Type:</b>	<b>\$682,668.23</b>	<b>\$865,454.09</b>	<b>\$935,136.85</b>	<b>\$612,985.47</b>	<b>\$0.00</b>	<b>\$612,985.47</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
500 GIFT	\$15,867.12	\$2,272.56	\$7,271.75	\$10,867.93	\$0.00	\$10,867.93
700 LEVY EXCESS	\$87,647.00	\$47,194.00	\$87,647.00	\$47,194.00	\$0.00	\$47,194.00
900 RAINY DAY	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00
<b>Total by Fund Type:</b>	<b>\$103,514.12</b>	<b>\$64,466.56</b>	<b>\$94,918.75</b>	<b>\$73,061.93</b>	<b>\$0.00</b>	<b>\$73,061.93</b>
<b>FUND TYPE: DEBT SERVICE</b>						
400 DEBT SERVICE - OTHER	\$80,512.86	\$146,312.23	\$152,891.00	\$73,934.09	\$0.00	\$73,934.09
<b>Total by Fund Type:</b>	<b>\$80,512.86</b>	<b>\$146,312.23</b>	<b>\$152,891.00</b>	<b>\$73,934.09</b>	<b>\$0.00</b>	<b>\$73,934.09</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
600 LIBRARY CAPITAL PROJECTS	\$158,627.72	\$94,131.57	\$4,630.00	\$248,129.29	\$0.00	\$248,129.29
300 LIBRARY IMPROVEMENT RESERVE	\$73,594.82	\$0.00	\$27,868.00	\$45,726.82	\$0.00	\$45,726.82
<b>Total by Fund Type:</b>	<b>\$232,222.54</b>	<b>\$94,131.57</b>	<b>\$32,498.00</b>	<b>\$293,856.11</b>	<b>\$0.00</b>	<b>\$293,856.11</b>
<b>FUND TYPE: AGENCY</b>						
200 PAYROLL	\$4,702.25	\$107,436.50	\$107,010.15	\$5,128.60	\$0.00	\$5,128.60
800 PLAC CARD	\$0.00	\$120.00	\$120.00	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$4,702.25</b>	<b>\$107,556.50</b>	<b>\$107,130.15</b>	<b>\$5,128.60</b>	<b>\$0.00</b>	<b>\$5,128.60</b>

(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 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>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$1,103,620.00</b>	<b>\$1,277,920.95</b>	<b>\$1,322,574.75</b>	<b>\$1,058,966.20</b>	<b>\$0.00</b>	<b>\$1,058,966.20</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$149,841.00				
Transfers Out			\$149,841.00			
Net Receipts and Disbursements		\$1,128,079.95	\$1,172,733.75			

**CASH AND INVESTMENTS ON PART 4 ARE  
1059299.22! MUST EQUAL ENDING CASH  
AND INVESTMENTS ON THIS PAGE!  
PLEASE CORRECT.**

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>100 OPERATING</u>	
100	GENERAL PROPERTY TAXES	\$564,269.37
	<b>Total for: TAXES</b>	<b>\$564,269.37</b>
100	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$612.00
100	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$59,115.52
100	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$3,697.00
100	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$66,835.00
100	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$28,582.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$158,841.52</b>
100	COPY MACHINE CHARGES	\$5,723.86
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$5,723.86</b>
100	FINES AND FEES-OTHER	\$12,181.63
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$12,181.63</b>
100	INTEREST EARNED	\$14,553.75
100	MISCELLANEOUS REVENUE-OTHER	\$5,976.95
100	MISCELLANEOUS REVENUE-OTHER	\$280.10
100	MISCELLANEOUS REVENUE-OTHER	\$5,949.44
	MISCELLANEOUS REVENUE-OTHER	\$3,360.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$30,120.24</b>
100	TRANSFER OF FUNDS-OTHER	\$87,647.00
100	INSURANCE REIMBURSEMENTS	\$5,320.47
100	REIMBURSEMENTS-OTHER	\$1,350.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$94,317.47</b>
<b>TOTAL RECEIPTS FOR 100 OPERATING</b>		<b>\$865,454.09</b>
<hr/>		
Fund:	<u>500 GIFT</u>	
500	CONTRIBUTIONS AND DONATIONS	\$780.00
500	MISCELLANEOUS REVENUE-OTHER	\$1,492.56
	<b>Total for: MISCELLANEOUS</b>	<b>\$2,272.56</b>
<b>TOTAL RECEIPTS FOR 500 GIFT</b>		<b>\$2,272.56</b>
<hr/>		
Fund:	<u>900 RAINY DAY</u>	
900	TRANSFER FROM LIBRARY OPERATING FUND	\$15,000.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$15,000.00</b>
<b>TOTAL RECEIPTS FOR 900 RAINY DAY</b>		<b>\$15,000.00</b>
<hr/>		
Fund:	<u>700 LEVY EXCESS</u>	
700	TRANSFER OF FUNDS-OTHER	\$47,194.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$47,194.00</b>

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

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UNIT NAME: STARKE COUNTY PUBLIC LIBRAR

COUNTY: STARKE COUNTY

	<u>Title</u>	<u>Amount</u>
<b>TOTAL RECEIPTS FOR 700 LEVY EXCESS</b>		<b>\$47,194.00</b>
<hr/>		
Fund: <u>400 DEBT SERVICE - OTHER</u>		
400	GENERAL PROPERTY TAXES	\$131,541.24
<b>Total for: TAXES</b>		<b>\$131,541.24</b>
400	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$142.00
400	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$13,767.95
400	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$861.04
<b>Total for: INTERGOVERNMENTAL</b>		<b>\$14,770.99</b>
<b>TOTAL RECEIPTS FOR 400 DEBT SERVICE - OTHER</b>		<b>\$146,312.23</b>
<hr/>		
Fund: <u>600 LIBRARY CAPITAL PROJECTS</u>		
600	GENERAL PROPERTY TAXES	\$84,627.91
<b>Total for: TAXES</b>		<b>\$84,627.91</b>
600	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$92.00
600	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$8,857.70
600	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$553.96
<b>Total for: INTERGOVERNMENTAL</b>		<b>\$9,503.66</b>
<b>TOTAL RECEIPTS FOR 600 LIBRARY CAPITAL PROJECTS</b>		<b>\$94,131.57</b>
<hr/>		
Fund: <u>200 PAYROLL</u>		
200	MISCELLANEOUS REVENUE-OTHER	\$107,436.50
<b>Total for: MISCELLANEOUS</b>		<b>\$107,436.50</b>
<b>TOTAL RECEIPTS FOR 200 PAYROLL</b>		<b>\$107,436.50</b>
<hr/>		
Fund: <u>800 PLAC CARD</u>		
800	PLAC CARD SALES	\$120.00
<b>Total for: OTHER FINANCING SOURCES</b>		<b>\$120.00</b>
<b>TOTAL RECEIPTS FOR 800 PLAC CARD</b>		<b>\$120.00</b>
<b>Total Receipts:</b>		<b>\$1,277,920.95</b>

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

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

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Fund:	100 OPERATING		
	PERSONAL SERVICES		\$521,218.14
	SUPPLIES		\$19,142.43
	OTHER SERVICES AND CHARGES		\$195,324.28
	CAPITAL OUTLAY		\$149,304.00
	TRANSFER OF FUNDS		\$50,148.00
	<b>TOTAL</b>		<b>\$935,136.85</b>

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Fund:	500 GIFT		
	OTHER DISBURSEMENTS		\$7,271.75
	<b>TOTAL</b>		<b>\$7,271.75</b>

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Fund:	700 LEVY EXCESS		
	TRANSFER OF FUNDS		\$87,647.00
	<b>TOTAL</b>		<b>\$87,647.00</b>

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Fund:	400 DEBT SERVICE - OTHER		
	CAPITAL OUTLAY		\$145,475.00
	TRANSFER OF FUNDS		\$7,416.00
	<b>TOTAL</b>		<b>\$152,891.00</b>

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Fund:	600 LIBRARY CAPITAL PROJECTS		
	TRANSFER OF FUNDS		\$4,630.00
	<b>TOTAL</b>		<b>\$4,630.00</b>

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Fund:	300 LIBRARY IMPROVEMENT RESERVE		
	OTHER DISBURSEMENTS		\$27,868.00
	<b>TOTAL</b>		<b>\$27,868.00</b>

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Fund:	200 PAYROLL		
	OTHER DISBURSEMENTS		\$107,010.15
	<b>TOTAL</b>		<b>\$107,010.15</b>

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Fund:	800 PLAC CARD		
	OTHER DISBURSEMENTS		\$120.00
	<b>TOTAL</b>		<b>\$120.00</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$1,322,574.75</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>
		PAYROLL CHECKING ACCOUNT	XXXX3248	\$0.00			\$100,870.49
		CHECKING ACCOUNT	XXXXX9504	\$0.00			\$755,406.61
		TIMMA/ MONEY MARKET SAVIN	XXXXXXXX8384	\$0.00			\$202,797.12
		PETTYCASH	XXXXXXXX100	\$0.00			\$225.00

**Total CASH:** **\$1,059,299.22**

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>
12/27/2007	100 OPERATING	CERTIFICATE OF DEPOSIT	XXXX2601	\$0.00	02/11/2008	4.37	\$0.00
12/27/2007	100 OPERATING	CERTIFICATE OF DEPOSIT	XXXX2644	\$0.00	03/11/2008	4.05	\$0.00
12/27/2007	100 OPERATING	CERTIFICATE OF DEPOSIT	XXXX2645	\$0.00	04/07/2008	4.05	\$0.00
12/27/2007	100 OPERATING	CERTIFICATE OF DEPOSIT	XXXX2604	\$0.00	05/12/2008	4.10	\$0.00
12/27/2007	100 OPERATING	CERTIFICATE OF DEPOSIT	XXXX2605	\$0.00	06/09/2008	4.10	\$0.00
07/15/2008	100 OPERATING	CERTIFICATE OF DEPOSIT	XXXX9257	\$0.00	09/08/2008	2.65	\$0.00
07/15/2008	100 OPERATING	CERTIFICATE OF DEPOSIT	XXXX9256	\$0.00	10/14/2008	2.70	\$0.00
07/15/2008	100 OPERATING	CERTIFICATE OF DEPOSIT	XXXX9255	\$0.00	11/10/2008	2.70	\$0.00

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

**Total INVESTMENTS:** **\$0.00**

**Total Cash and Investments:** **\$1,059,299.22**

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

	<u>GENERAL OBLIGATION BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$635,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$115,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$520,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$29,237.50

PART 6 - INTERGOVERNMENTAL EXPENDITURES

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

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	\$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 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: 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 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: STARKE COUNTY  
 UNIT NAME: STARKE COUNTY PUBLIC LIBRAR

ID: 75-5-214  
 PAGE: 1

	100 OPERATING	300 LIBRARY IMPROVEMENT RESERVE
BALANCE, JANUARY 1	\$2,414,528.54	\$0.00
<u>ADDITIONS:</u>		
LAND	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00
BUILDINGS	\$0.00	\$5,440.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$694.02	\$22,428.00
MACHINERY AND EQUIPMENT	\$24,073.44	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$24,767.46</u>	<u>\$27,868.00</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>\$2,439,296.00</u>	<u>\$27,868.00</u>

(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 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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