

FEDERAL IDENTIFICATION NUMBER:
35-6000314

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

UNIT NAME:
STEBEN COUNTY PUBLIC LIBRARY

COUNTY:
STEBEN COUNTY

ID: 76-5-215
(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:

- 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
- PART 6 - INTERGOVERNMENTAL EXPENDITURES
- PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS AND DISBURSEMENTS
- PART 8 - STATEMENT OF STATE GRANT RECEIPTS AND DISBURSEMENTS
- 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: SONYA DINTAMAN

ADDRESS: 322 S. WAYNE ST.

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 665-3362

TITLE: DIRECTOR

DATE SIGNED: _____

CITY: ANGOLA

ZIP: 46703-0000

*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: STEUBEN COUNTY PUBLIC LIBRARY

ID: 76-5-215

CASH UNITS ONLY

COUNTY: STEUBEN 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						
101 GENERAL	\$164,576.02	\$654,373.06	\$696,743.65	\$122,205.43	\$0.00	\$122,205.43
Total by Fund Type:	\$164,576.02	\$654,373.06	\$696,743.65	\$122,205.43	\$0.00	\$122,205.43
FUND TYPE: SPECIAL REVENUE						
BOOK BUDDIES	\$742.81	\$0.00	\$0.00	\$742.81	\$0.00	\$742.81
401 GIFT	\$1,505.00	\$355.99	\$308.63	\$1,552.36	\$0.00	\$1,552.36
RENT	\$550.00	\$0.00	\$0.00	\$550.00	\$0.00	\$550.00
RESTRICTED GIFT	\$2,950.78	\$7,645.60	\$9,221.97	\$1,374.41	\$0.00	\$1,374.41
TECHNOLOGY	\$0.00	\$2,700.00	\$0.00	\$2,700.00	\$0.00	\$2,700.00
Total by Fund Type:	\$5,748.59	\$10,701.59	\$9,530.60	\$6,919.58	\$0.00	\$6,919.58
FUND TYPE: DEBT SERVICE						
180 BOND AND INTEREST REDEMPTION	\$18,250.84	\$254,216.99	\$258,456.25	\$14,011.58	\$0.00	\$14,011.58
Total by Fund Type:	\$18,250.84	\$254,216.99	\$258,456.25	\$14,011.58	\$0.00	\$14,011.58
FUND TYPE: CAPITAL PROJECTS						
1220 LIBRARY CAPITAL PROJECTS	\$28,844.35	\$107,248.27	\$47,822.43	\$88,270.19	\$0.00	\$88,270.19
2011 LIBRARY IMPROVEMENT RESERVE	\$21,915.68	\$162,000.00	\$180,000.00	\$3,915.68	\$0.00	\$3,915.68
Total by Fund Type:	\$50,760.03	\$269,248.27	\$227,822.43	\$92,185.87	\$0.00	\$92,185.87
FUND TYPE: AGENCY						
300 PAYROLL	\$-160.62	\$76,298.06	\$74,822.23	\$1,315.21	\$0.00	\$1,315.21
2021 PLAC CARD	\$90.00	\$331.00	\$210.00	\$211.00	\$0.00	\$211.00
STUDENT DEPOSIT	\$1,210.00	\$180.00	\$150.00	\$1,240.00	\$0.00	\$1,240.00
Total by Fund Type:	\$1,139.38	\$76,809.06	\$75,182.23	\$2,766.21	\$0.00	\$2,766.21

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: STEUBEN COUNTY PUBLIC LIBRARY

ID: 76-5-215

CASH UNITS ONLY

COUNTY: STEUBEN 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:	\$240,474.86	\$1,265,348.97	\$1,267,735.16	\$238,088.67	\$0.00	\$238,088.67
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$2,000.00				
Transfers Out			\$180,000.00			
Net Receipts and Disbursements		\$1,263,348.97	\$1,087,735.16			

**TRANSFERS IN DO NOT MATCH
TRANSFERS OUT! PLEASE CORRECT.**

UNIT NAME: STEBEN COUNTY PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: STEBEN COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>101 GENERAL</u>	
GENERAL PROPERTY TAXES	\$269,783.89
Total for: TAXES	\$269,783.89
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$2,618.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$17,600.43
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,273.34
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$133,560.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$13,930.00
Total for: INTERGOVERNMENTAL	\$168,981.77
COPY MACHINE CHARGES	\$3,841.18
Total for: CHARGES FOR SERVICES	\$3,841.18
FINES AND FEES-OTHER	\$24,412.71
Total for: FINES, FORFEITURES, AND FEES	\$24,412.71
INTEREST EARNED	\$1,890.87
RENTAL OF PROPERTY	\$5,462.64
Total for: MISCELLANEOUS	\$7,353.51
INTERFUND LOAN PROCEEDS	\$180,000.00
Total for: OTHER FINANCING SOURCES	\$180,000.00
TOTAL RECEIPTS FOR 101 GENERAL	\$654,373.06
Fund: <u>401 GIFT</u>	
CONTRIBUTIONS AND DONATIONS	\$355.99
Total for: MISCELLANEOUS	\$355.99
TOTAL RECEIPTS FOR 401 GIFT	\$355.99
Fund: <u>TECHNOLOGY</u>	
STATE GRANTS-OTHER	\$2,700.00
Total for: INTERGOVERNMENTAL	\$2,700.00
TOTAL RECEIPTS FOR TECHNOLOGY	\$2,700.00
Fund: <u>RESTRICTED GIFT</u>	
CONTRIBUTIONS AND DONATIONS	\$7,645.60
Total for: MISCELLANEOUS	\$7,645.60
TOTAL RECEIPTS FOR RESTRICTED GIFT	\$7,645.60
Fund: <u>180 BOND AND INTEREST REDEMPTION</u>	
GENERAL PROPERTY TAXES	\$235,436.03
Total for: TAXES	\$235,436.03
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$2,256.00

UNIT NAME: STEBEN COUNTY PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: STEBEN COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>180 BOND AND INTEREST REDEMPTION</u>	
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$15,428.02
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,096.94
Total for: INTERGOVERNMENTAL	\$18,780.96
TOTAL RECEIPTS FOR 180 BOND AND INTEREST REDEMPTION	\$254,216.99
Fund: <u>1220 LIBRARY CAPITAL PROJECTS</u>	
GENERAL PROPERTY TAXES	\$38,559.01
Total for: TAXES	\$38,559.01
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$657.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,855.65
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$319.72
Total for: INTERGOVERNMENTAL	\$2,832.37
INTEREST EARNED	\$1,081.89
Total for: MISCELLANEOUS	\$1,081.89
INTERFUND LOAN PROCEEDS	\$64,775.00
Total for: OTHER FINANCING SOURCES	\$64,775.00
TOTAL RECEIPTS FOR 1220 LIBRARY CAPITAL PROJECTS	\$107,248.27
Fund: <u>2011 LIBRARY IMPROVEMENT RESERVE</u>	
TRANSFER FROM LIBRARY OPERATING FUND	\$2,000.00
INTERFUND LOAN PROCEEDS	\$160,000.00
Total for: OTHER FINANCING SOURCES	\$162,000.00
TOTAL RECEIPTS FOR 2011 LIBRARY IMPROVEMENT RESERVE	\$162,000.00
Fund: <u>300 PAYROLL</u>	
MISCELLANEOUS REVENUE-OTHER	\$76,298.06
Total for: MISCELLANEOUS	\$76,298.06
TOTAL RECEIPTS FOR 300 PAYROLL	\$76,298.06
Fund: <u>2021 PLAC CARD</u>	
STATEWIDE LIBRARY CARD PROGRAM	\$331.00
Total for: INTERGOVERNMENTAL	\$331.00
TOTAL RECEIPTS FOR 2021 PLAC CARD	\$331.00
Fund: <u>STUDENT DEPOSIT</u>	
FINES AND FEES-OTHER	\$180.00
Total for: FINES, FORFEITURES, AND FEES	\$180.00
TOTAL RECEIPTS FOR STUDENT DEPOSIT	\$180.00

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

ID: 76-5-215 PAGE: 3

UNIT NAME: STEBEN COUNTY PUBLIC LIBRARY

COUNTY: STEBEN COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>2021 PLAC CARD</u>	
Total Receipts:	\$1,265,348.97

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

ID: 76-5-215 PAGE: 1
COUNTY: STEUBEN COUNTY
UNIT NAME: STEUBEN COUNTY PUBLIC LIBRARY

Fund:	101 GENERAL		
	PERSONAL SERVICES		\$319,002.45
	SUPPLIES		\$9,688.97
	OTHER SERVICES AND CHARGES		\$108,205.23
	CAPITAL OUTLAY		\$34,964.05
	OTHER DISBURSEMENTS		\$224,882.95
	TOTAL		\$696,743.65

Fund:	401 GIFT		
	OTHER SERVICES AND CHARGES		\$308.63
	TOTAL		\$308.63

Fund:	RESTRICTED GIFT		
	OTHER SERVICES AND CHARGES		\$9,221.97
	TOTAL		\$9,221.97

Fund:	180 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$258,456.25
	TOTAL		\$258,456.25

Fund:	1220 LIBRARY CAPITAL PROJECTS		
	OTHER SERVICES AND CHARGES		\$47,822.43
	TOTAL		\$47,822.43

Fund:	2011 LIBRARY IMPROVEMENT RESERVE		
	TRANSFER OF FUNDS		\$180,000.00
	TOTAL		\$180,000.00

Fund:	300 PAYROLL		
	OTHER DISBURSEMENTS		\$74,822.23
	TOTAL		\$74,822.23

Fund:	2021 PLAC CARD		
	OTHER SERVICES AND CHARGES		\$210.00
	TOTAL		\$210.00

Fund:	STUDENT DEPOSIT		
	OTHER SERVICES AND CHARGES		\$150.00
	TOTAL		\$150.00

TOTAL DISBURSEMENTS:			\$1,267,735.16
-----------------------------	--	--	-----------------------

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: STEUBEN COUNTY PUBLIC LIBRARY

ID: 76-5-215

COUNTY: STEUBEN COUNTY

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

PAGE: 1

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>
		WF CHECKING	XXXXXX0244	\$0.00			\$238,088.67

Total CASH: **\$238,088.67**

Total Cash and Investments: **\$238,088.67**

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

	<u>GENERAL OBLIGATION BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$2,770,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$135,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$2,635,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$123,466.26

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: STEUBEN COUNTY PUBLIC LIBRARY

ID: 76-5-215

COUNTY: STEUBEN 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>
------------------------	----------------------	---------------	---------------------	-------------------	-----------------	----------------------

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: STEUBEN COUNTY PUBLIC LIBRARY

ID: 76-5-215

COUNTY: STEUBEN 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	\$2,700.00	TECHNOLOGY	\$2,700.00	\$0.00

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

COUNTY: STEUBEN COUNTY
UNIT NAME: STEUBEN COUNTY PUBLIC LIBRARY

ID: 76-5-215
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: STEUBEN COUNTY PUBLIC LIBRARY

ID: 76-5-215

COUNTY: STEUBEN 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>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------