

FEDERAL IDENTIFICATION NUMBER:  
35-6001498

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

UNIT NAME:  
GARRETT PUBLIC LIBRARY

COUNTY:  
DEKALB COUNTY

ID: 17-5-38  
(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:

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- PART 4 - CASH AND INVESTMENTS
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- PART 6 - INTERGOVERNMENTAL EXPENDITURES
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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: CATHERINE BIRDSEYE DATE SIGNED: \_\_\_\_\_  
ADDRESS: 107 W HOUSTON CITY: GARRETT  
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 357-5445 EMAIL ADDRESS: CBIRDSEYE@GPL.LIB.IN.US  
ZIP: 46738-0000

\*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: GARRETT PUBLIC LIBRARY

ID: 17-5-38

**CASH UNITS ONLY**

COUNTY: DEKALB 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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
CASH CHANGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100 GENERAL	\$205,303.28	\$687,650.87	\$653,189.82	\$239,764.33	\$0.00	\$239,764.33
210 OTHER	\$25.00	\$5.00	\$0.00	\$30.00	\$0.00	\$30.00
PETTY CASH	\$70.00	\$0.00	\$0.00	\$70.00	\$0.00	\$70.00
<b>Total by Fund Type:</b>	<b>\$205,398.28</b>	<b>\$687,655.87</b>	<b>\$653,189.82</b>	<b>\$239,864.33</b>	<b>\$0.00</b>	<b>\$239,864.33</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
120 GIFT	\$13,386.84	\$7,832.82	\$10,681.64	\$10,538.02	\$0.00	\$10,538.02
125 GRANT, MISC	\$199.93	\$110.00	\$35.00	\$274.93	\$0.00	\$274.93
140 LEVY EXCESS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
121 RAINY DAY	\$18,807.77	\$7,422.86	\$0.00	\$26,230.63	\$0.00	\$26,230.63
150 STATE GRANT	\$3,900.00	\$5,400.00	\$7,200.00	\$2,100.00	\$0.00	\$2,100.00
<b>Total by Fund Type:</b>	<b>\$36,294.54</b>	<b>\$20,765.68</b>	<b>\$17,916.64</b>	<b>\$39,143.58</b>	<b>\$0.00</b>	<b>\$39,143.58</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
116 INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00
122 LIBRARY CAPITAL PROJECTS	\$54,309.58	\$34,978.52	\$49,090.01	\$40,198.09	\$0.00	\$40,198.09
115 LIBRARY IMPROVEMENT RESERVE	\$255,877.11	\$295,372.34	\$201,800.00	\$349,449.45	\$0.00	\$349,449.45
<b>Total by Fund Type:</b>	<b>\$310,186.69</b>	<b>\$330,350.86</b>	<b>\$250,890.01</b>	<b>\$389,647.54</b>	<b>\$100,000.00</b>	<b>\$489,647.54</b>
<b>FUND TYPE: AGENCY</b>						
130 PLAC CARD	\$150.00	\$301.00	\$300.00	\$151.00	\$0.00	\$151.00
<b>Total by Fund Type:</b>	<b>\$150.00</b>	<b>\$301.00</b>	<b>\$300.00</b>	<b>\$151.00</b>	<b>\$0.00</b>	<b>\$151.00</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: GARRETT PUBLIC LIBRARY

ID: 17-5-38

**CASH UNITS ONLY**

COUNTY: DEKALB 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>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$552,029.51</b>	<b>\$1,039,073.41</b>	<b>\$922,296.47</b>	<b>\$668,806.45</b>	<b>\$100,000.00</b>	<b>\$768,806.45</b>
<b>Section II</b>						
Less:						
Investment Sales		\$100,000.00				
Investment Purchases			\$100,000.00			
Transfers In		\$298,950.82				
Transfers Out			\$298,950.82			
Net Receipts and Disbursements		\$640,122.59	\$523,345.65			

	<u>Title</u>	<u>Amount</u>
Fund:	<u>100 GENERAL</u>	
311	GENERAL PROPERTY TAXES	\$388,623.31
	<b>Total for: TAXES</b>	<b>\$388,623.31</b>
397	FED. GRANTS-LSTA GRANTS	\$5,032.00
3122	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$35,919.87
3123	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$117,614.03
3125	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$15,306.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$173,871.90</b>
3411	FINES AND FEES-OTHER	\$12,671.05
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$12,671.05</b>
361	INTEREST EARNED	\$2,118.20
390	MISCELLANEOUS REVENUE-OTHER	\$5,891.70
	<b>Total for: MISCELLANEOUS</b>	<b>\$8,009.90</b>
550	TRANSFER OF FUNDS-OTHER	\$100,010.00
396	REFUNDS-OTHER	\$2,539.21
397	REIMBURSEMENTS-OTHER	\$1,925.50
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$104,474.71</b>
	<b>TOTAL RECEIPTS FOR 100 GENERAL</b>	<b>\$687,650.87</b>
Fund:	<u>210 OTHER</u>	
400	INSURANCE REIMBURSEMENTS	\$5.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$5.00</b>
	<b>TOTAL RECEIPTS FOR 210 OTHER</b>	<b>\$5.00</b>
Fund:	<u>150 STATE GRANT</u>	
390	STATE REIMBURSEMENTS FOR SERVICES	\$3,600.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$3,600.00</b>
550	TRANSFER OF FUNDS-OTHER	\$1,800.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$1,800.00</b>
	<b>TOTAL RECEIPTS FOR 150 STATE GRANT</b>	<b>\$5,400.00</b>
Fund:	<u>120 GIFT</u>	
361	INTEREST EARNED	\$1,853.70
364	MISCELLANEOUS REVENUE-OTHER	\$638.30
	<b>Total for: MISCELLANEOUS</b>	<b>\$2,492.00</b>
550	TRANSFER OF FUNDS-OTHER	\$5,340.82
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$5,340.82</b>
	<b>TOTAL RECEIPTS FOR 120 GIFT</b>	<b>\$7,832.82</b>

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

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UNIT NAME: GARRETT PUBLIC LIBRARY  
 COUNTY: DEKALB COUNTY

	<u>Title</u>	<u>Amount</u>
Fund: <u>125 GRANT, MISC</u>		
390	MISCELLANEOUS REVENUE-OTHER	\$110.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$110.00</b>
<b>TOTAL RECEIPTS FOR 125 GRANT, MISC</b>		<b>\$110.00</b>
Fund: <u>121 RAINY DAY</u>		
3123	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$6,547.81
3125	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$875.05
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$7,422.86</b>
<b>TOTAL RECEIPTS FOR 121 RAINY DAY</b>		<b>\$7,422.86</b>
Fund: <u>122 LIBRARY CAPITAL PROJECTS</u>		
311	GENERAL PROPERTY TAXES	\$32,019.05
	<b>Total for: TAXES</b>	<b>\$32,019.05</b>
3122	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,959.47
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,959.47</b>
<b>TOTAL RECEIPTS FOR 122 LIBRARY CAPITAL PROJECTS</b>		<b>\$34,978.52</b>
Fund: <u>115 LIBRARY IMPROVEMENT RESERVE</u>		
361	INTEREST EARNED	\$3,572.34
	<b>Total for: MISCELLANEOUS</b>	<b>\$3,572.34</b>
550	TRANSFER FROM LIBRARY OPERATING FUND	\$90,000.00
	TRANSFER OF FUNDS-OTHER	\$100,000.00
550	TRANSFER OF FUNDS-OTHER	\$1,800.00
399	SALE OF INVESTMENTS	\$100,000.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$291,800.00</b>
<b>TOTAL RECEIPTS FOR 115 LIBRARY IMPROVEMENT RESERVE</b>		<b>\$295,372.34</b>
Fund: <u>130 PLAC CARD</u>		
3417	PLAC CARD SALES	\$301.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$301.00</b>
<b>TOTAL RECEIPTS FOR 130 PLAC CARD</b>		<b>\$301.00</b>
<b>Total Receipts:</b>		<b>\$1,039,073.41</b>

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

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COUNTY: DEKALB COUNTY  
UNIT NAME: GARRETT PUBLIC LIBRARY

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Fund:	100 GENERAL		
	PERSONAL SERVICES		\$296,620.81
	SUPPLIES		\$13,057.97
	OTHER SERVICES AND CHARGES		\$96,191.25
	CAPITAL OUTLAY		\$57,309.79
	OTHER DISBURSEMENTS		\$0.00
	TRANSFER OF FUNDS		\$190,010.00
	<b>TOTAL</b>		<b>\$653,189.82</b>

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Fund:	150 STATE GRANT		
	OTHER DISBURSEMENTS		\$5,400.00
	TRANSFER OF FUNDS		\$1,800.00
	<b>TOTAL</b>		<b>\$7,200.00</b>

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Fund:	120 GIFT		
	SUPPLIES		\$18.00
	OTHER SERVICES AND CHARGES		\$1,665.80
	CAPITAL OUTLAY		\$3,657.02
	TRANSFER OF FUNDS		\$5,340.82
	<b>TOTAL</b>		<b>\$10,681.64</b>

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Fund:	125 GRANT, MISC		
	SUPPLIES		\$35.00
	<b>TOTAL</b>		<b>\$35.00</b>

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Fund:	122 LIBRARY CAPITAL PROJECTS		
	CAPITAL OUTLAY		\$49,090.01
	OTHER DISBURSEMENTS		\$0.00
	<b>TOTAL</b>		<b>\$49,090.01</b>

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Fund:	115 LIBRARY IMPROVEMENT RESERVE		
	TRANSFER OF FUNDS		\$101,800.00
	PURCHASE OF INVESTMENTS		\$100,000.00
	<b>TOTAL</b>		<b>\$201,800.00</b>

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Fund:	130 PLAC CARD		
	OTHER DISBURSEMENTS		\$300.00
	<b>TOTAL</b>		<b>\$300.00</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$922,296.47</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 ACCOUNT	703-0727				\$281,464.70
		SAVINGS ACCOUNT GSB	50291				\$386,217.98
		PETTY CASH	PETTY CASH				\$70.00
		DEKALB FCU SAVINGS	40980-5				\$545.44
		PEOPLES BANK-SAVINGS	3051 45891				\$508.33

**Total CASH:** **\$668,806.45**

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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>
12/15/2009	116 INVESTMENTS	CERTIFICATE OF DEPOSIT	40980-5 1300	\$0.00	12/15/2010	1.25	\$100,000.00

**Total by Fund:** **\$100,000.00**

**Total INVESTMENTS:** **\$100,000.00**

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**Total Cash and Investments:** **\$768,806.45**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: GARRETT PUBLIC LIBRARY  
COUNTY: DEKALB COUNTY

ID: 17-5-38

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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:

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

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: GARRETT PUBLIC LIBRARY

ID: 17-5-38

COUNTY: DEKALB COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2009

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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: GARRETT PUBLIC LIBRARY

ID: 17-5-38

COUNTY: DEKALB COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2009

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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 2009

COUNTY: DEKALB COUNTY  
UNIT NAME: GARRETT PUBLIC LIBRARY

ID: 17-5-38  
PAGE: 1

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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: GARRETT PUBLIC LIBRARY

ID: 17-5-38

COUNTY: DEKALB COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES  
FOR THE FISCAL YEAR ENDING 2009

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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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