

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 2010

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- 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: ANGELA MOORE

DATE SIGNED: _____

ADDRESS: 166 N. SPRUNGER ST.

CITY: BERNE

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

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

ZIP: 46711-1595

*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 2010

PAGE: 1

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2010</u>	<u>2010 Receipts</u>	<u>2010 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2010</u>	<u>Investments at 12/31/2010</u>	<u>Total Cash and Investments at 12/31/2010</u>
Section I						
FUND TYPE: GENERAL						
101 OPERATING	\$105,351.62	\$310,756.88	\$255,750.18	\$160,358.32	\$0.00	\$160,358.32
Total by Fund Type:	\$105,351.62	\$310,756.88	\$255,750.18	\$160,358.32	\$0.00	\$160,358.32
FUND TYPE: SPECIAL REVENUE						
401 GIFT	\$8,876.86	\$4,491.83	\$2,774.94	\$10,593.75	\$0.00	\$10,593.75
475 GRANT, MISC	\$0.00	\$7,350.00	\$5,583.50	\$1,766.50	\$0.00	\$1,766.50
150 LEVY EXCESS	\$0.00	\$898.33	\$0.00	\$898.33	\$0.00	\$898.33
61 RAINY DAY	\$40,846.26	\$12,987.39	\$27,746.75	\$26,086.90	\$50,000.00	\$76,086.90
STATE GRANT	\$8,100.00	\$2,320.00	\$3,150.00	\$7,270.00	\$0.00	\$7,270.00
Total by Fund Type:	\$57,823.12	\$28,047.55	\$39,255.19	\$46,615.48	\$50,000.00	\$96,615.48
FUND TYPE: DEBT SERVICE						
180 LEASE RENTAL PAYMENT	\$28,081.83	\$106,683.49	\$117,000.00	\$17,765.32	\$25,000.00	\$42,765.32
Total by Fund Type:	\$28,081.83	\$106,683.49	\$117,000.00	\$17,765.32	\$25,000.00	\$42,765.32
FUND TYPE: CAPITAL PROJECTS						
2011 LIBRARY IMPROVEMENT RESERVE	\$-8,090.83	\$15,000.00	\$20,000.00	\$-13,090.83	\$50,000.00	\$36,909.17
Total by Fund Type:	\$-8,090.83	\$15,000.00	\$20,000.00	\$-13,090.83	\$50,000.00	\$36,909.17
FUND TYPE: AGENCY						
200 PAYROLL	\$0.00	\$26,310.69	\$25,510.18	\$800.51	\$0.00	\$800.51
2021 PLAC CARD	\$30.00	\$50.00	\$80.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$30.00	\$26,360.69	\$25,590.18	\$800.51	\$0.00	\$800.51

(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 2010

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2010</u>	2010 <u>Receipts</u>	2010 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2010</u>	Investments <u>at 12/31/2010</u>	Total Cash and Investments <u>at 12/31/2010</u>
Section I						
Subtotal All Funds:	\$183,195.74	\$486,848.61	\$457,595.55	\$212,448.80	\$125,000.00	\$337,448.80
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$25,000.00				
Transfers Out			\$25,000.00			
Net Receipts and Disbursements		\$461,848.61	\$432,595.55			

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 OPERATING</u>	
	GENERAL PROPERTY TAXES	\$198,059.60
	Total for: TAXES	\$198,059.60
10050420	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$15,961.49
10050440	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,942.46
10050310	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$66,038.04
	Total for: INTERGOVERNMENTAL	\$83,941.99
10050120	COPY MACHINE CHARGES	\$4,009.30
10050210	CHARGES FOR SERVICES-OTHER	\$13,960.50
	Total for: CHARGES FOR SERVICES	\$17,969.80
10050110	FINES AND FEES-OTHER	\$3,358.55
	Total for: FINES, FORFEITURES, AND FEES	\$3,358.55
10050320	INTEREST EARNED	\$5,772.15
100501400	MISCELLANEOUS REVENUE-OTHER	\$1,654.79
	Total for: MISCELLANEOUS	\$7,426.94
	TOTAL RECEIPTS FOR 101 OPERATING	\$310,756.88
Fund:	<u>STATE GRANT</u>	
45050100	STATE SHARED REVENUES-OTHER	\$2,320.00
	Total for: INTERGOVERNMENTAL	\$2,320.00
	TOTAL RECEIPTS FOR STATE GRANT	\$2,320.00
Fund:	<u>401 GIFT</u>	
51050100	ADJUSTMENT	\$4,491.83
	Total for: MISCELLANEOUS	\$4,491.83
	TOTAL RECEIPTS FOR 401 GIFT	\$4,491.83
Fund:	<u>475 GRANT, MISC</u>	
475	CONTRIBUTIONS AND DONATIONS	\$7,350.00
	Total for: MISCELLANEOUS	\$7,350.00
	TOTAL RECEIPTS FOR 475 GRANT, MISC	\$7,350.00
Fund:	<u>61 RAINY DAY</u>	
35060100	OTHER TAXES	\$2,987.39
	Total for: TAXES	\$2,987.39
350	TRANSFER FROM LIBRARY OPERATING FUND	\$10,000.00
	Total for: OTHER FINANCING SOURCES	\$10,000.00
	TOTAL RECEIPTS FOR 61 RAINY DAY	\$12,987.39

(LAR-1) ANNUAL FINANCIAL REPORT
 PART 2 - RECEIPTS
 FOR THE FISCAL YEAR ENDING 2010

ID: 1-5-1 PAGE: 2

UNIT NAME: BERNE PUBLIC LIBRARY
 COUNTY: ADAMS COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>150 LEVY EXCESS</u>	
15060100	OTHER TAXES	\$898.33
	Total for: TAXES	\$898.33
TOTAL RECEIPTS FOR 150 LEVY EXCESS		\$898.33
Fund:	<u>180 LEASE RENTAL PAYMENT</u>	
40050410	GENERAL PROPERTY TAXES	\$97,839.16
	Total for: TAXES	\$97,839.16
40050420	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$7,884.79
40050440	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$959.54
	Total for: INTERGOVERNMENTAL	\$8,844.33
TOTAL RECEIPTS FOR 180 LEASE RENTAL PAYMENT		\$106,683.49
Fund:	<u>2011 LIBRARY IMPROVEMENT RESERVE</u>	
30060100	TRANSFER FROM LIBRARY OPERATING FUND	\$15,000.00
	INSURANCE REIMBURSEMENTS	\$0.00
	Total for: OTHER FINANCING SOURCES	\$15,000.00
TOTAL RECEIPTS FOR 2011 LIBRARY IMPROVEMENT RESERVE		\$15,000.00
Fund:	<u>200 PAYROLL</u>	
200	OTHER FINANCING SOURCES	\$26,310.69
	Total for: OTHER FINANCING SOURCES	\$26,310.69
TOTAL RECEIPTS FOR 200 PAYROLL		\$26,310.69
Fund:	<u>2021 PLAC CARD</u>	
70050100	PLAC CARD SALES	\$50.00
	Total for: OTHER FINANCING SOURCES	\$50.00
TOTAL RECEIPTS FOR 2021 PLAC CARD		\$50.00
Total Receipts:		\$486,848.61

(LAR-1) ANNUAL FINANCIAL REPORT
 PART 3 - DISBURSEMENTS
 FOR THE FISCAL YEAR ENDING 2010

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

Fund:	101 OPERATING		
	PERSONAL SERVICES		\$150,684.87
	SUPPLIES		\$5,530.19
	OTHER SERVICES AND CHARGES		\$34,022.58
	CAPITAL OUTLAY		\$40,512.54
	OTHER DISBURSEMENTS		\$0.00
	TRANSFER OF FUNDS		\$25,000.00
	TOTAL		\$255,750.18
Fund:	STATE GRANT		
	OTHER SERVICES AND CHARGES		\$3,150.00
	TOTAL		\$3,150.00
Fund:	401 GIFT		
	OTHER DISBURSEMENTS		\$2,774.94
	TOTAL		\$2,774.94
Fund:	475 GRANT, MISC		
	OTHER DISBURSEMENTS		\$5,583.50
	TOTAL		\$5,583.50
Fund:	61 RAINY DAY		
	PERSONAL SERVICES		\$5,000.00
	OTHER SERVICES AND CHARGES		\$22,746.75
	TOTAL		\$27,746.75
Fund:	180 LEASE RENTAL PAYMENT		
	PERSONAL SERVICES		\$0.00
	OTHER SERVICES AND CHARGES		\$117,000.00
	TOTAL		\$117,000.00
Fund:	2011 LIBRARY IMPROVEMENT RESERVE		
	OTHER SERVICES AND CHARGES		\$20,000.00
	CAPITAL OUTLAY		\$0.00
	TOTAL		\$20,000.00
Fund:	200 PAYROLL		
	OTHER DISBURSEMENTS		\$25,510.18
	TOTAL		\$25,510.18
Fund:	2021 PLAC CARD		
	OTHER DISBURSEMENTS		\$80.00
	TOTAL		\$80.00
TOTAL DISBURSEMENTS:			\$457,595.55

PART 4 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2010

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			\$5,741.35
		GOLD MONEY MARKET	XXXXX55-5	\$97,411.72			\$206,707.45

Total CASH: **\$212,448.80**

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: **\$337,448.80**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BERNE PUBLIC LIBRARY
COUNTY: ADAMS COUNTY

ID: 1-5-1

PAGE: 1

FOR THE FISCAL YEAR ENDING 2010

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: 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 2010

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 2010

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 2010

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 2010

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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