

FEDERAL IDENTIFICATION NUMBER:  
35-1185670

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

UNIT NAME:  
EARL PARK PUBLIC LIBRARY

COUNTY:  
BENTON COUNTY

ID: 4-5-8  
(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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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: CONNIE SPARENBERG

DATE SIGNED: \_\_\_\_\_

ADDRESS: PO BOX 97

CITY: EARL PARK

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (219) 474-6932

ZIP: 47942-0097

\*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: EARL PARK PUBLIC LIBRARY

ID: 4-5-8

**CASH UNITS ONLY**

COUNTY: BENTON 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>						
101 GENERAL	\$14,022.85	\$40,322.21	\$30,372.34	\$23,972.72	\$0.00	\$23,972.72
260 PETTY CASH	\$50.00	\$147.63	\$147.63	\$50.00	\$0.00	\$50.00
<b>Total by Fund Type:</b>	<b>\$14,072.85</b>	<b>\$40,469.84</b>	<b>\$30,519.97</b>	<b>\$24,022.72</b>	<b>\$0.00</b>	<b>\$24,022.72</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
403 ENDOWMENT #1	\$433.95	\$0.00	\$394.33	\$39.62	\$0.00	\$39.62
401 GIFT	\$4,110.35	\$4,696.98	\$4,622.38	\$4,184.95	\$0.00	\$4,184.95
4600 GRANT, MISC	\$1,575.00	\$2,750.00	\$3,025.00	\$1,300.00	\$0.00	\$1,300.00
61 RAINY DAY	\$10,000.00	\$1,400.00	\$1,400.00	\$10,000.00	\$0.00	\$10,000.00
<b>Total by Fund Type:</b>	<b>\$16,119.30</b>	<b>\$8,846.98</b>	<b>\$9,441.71</b>	<b>\$15,524.57</b>	<b>\$0.00</b>	<b>\$15,524.57</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
1220 LIBRARY CAPITAL PROJECTS	\$153.29	\$0.00	\$0.00	\$153.29	\$0.00	\$153.29
2011 LIBRARY IMPROVEMENT RESERVE	\$18,475.00	\$1,000.00	\$0.00	\$19,475.00	\$0.00	\$19,475.00
<b>Total by Fund Type:</b>	<b>\$18,628.29</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$19,628.29</b>	<b>\$0.00</b>	<b>\$19,628.29</b>
<b>FUND TYPE: AGENCY</b>						
300 PAYROLL WITHHOLDING-FEDERAL	\$13.51	\$0.00	\$13.51	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$13.51</b>	<b>\$0.00</b>	<b>\$13.51</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: EARL PARK PUBLIC LIBRARY

ID: 4-5-8

**CASH UNITS ONLY**

COUNTY: BENTON 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>	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>\$48,833.95</b>	<b>\$50,316.82</b>	<b>\$39,975.19</b>	<b>\$59,175.58</b>	<b>\$0.00</b>	<b>\$59,175.58</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$2,597.63				
Transfers Out			\$2,597.63			
Net Receipts and Disbursements		\$47,719.19	\$37,377.56			

	<u>Title</u>	<u>Amount</u>
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Fund:	<u>101 GENERAL</u>	
100	GENERAL PROPERTY TAXES	\$31,046.58
	<b>Total for: TAXES</b>	<b>\$31,046.58</b>
202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$580.32
217	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$476.00
203	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$6,271.86
204	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$658.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$7,986.18</b>
4100	FINES AND FEES-OTHER	\$212.75
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$212.75</b>
6100	INTEREST EARNED	\$571.85
6500	MISCELLANEOUS REVENUE-OTHER	\$425.36
5600	MISCELLANEOUS REVENUE-OTHER	\$79.49
	<b>Total for: MISCELLANEOUS</b>	<b>\$1,076.70</b>
	<b>TOTAL RECEIPTS FOR 101 GENERAL</b>	<b>\$40,322.21</b>
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Fund:	<u>260 PETTY CASH</u>	
5207	TRANSFER FROM LIBRARY OPERATING FUND	\$147.63
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$147.63</b>
	<b>TOTAL RECEIPTS FOR 260 PETTY CASH</b>	<b>\$147.63</b>
<hr/>		
Fund:	<u>401 GIFT</u>	
6400	CONTRIBUTIONS AND DONATIONS	\$4,696.98
	<b>Total for: MISCELLANEOUS</b>	<b>\$4,696.98</b>
	<b>TOTAL RECEIPTS FOR 401 GIFT</b>	<b>\$4,696.98</b>
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Fund:	<u>4600 GRANT, MISC</u>	
4600	STATE GRANTS-OTHER	\$2,700.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,700.00</b>
5206	TRANSFER OF FUNDS-OTHER	\$50.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$50.00</b>
	<b>TOTAL RECEIPTS FOR 4600 GRANT, MISC</b>	<b>\$2,750.00</b>
<hr/>		
Fund:	<u>61 RAINY DAY</u>	
5206	TRANSFER OF FUNDS-OTHER	\$1,400.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$1,400.00</b>
	<b>TOTAL RECEIPTS FOR 61 RAINY DAY</b>	<b>\$1,400.00</b>
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Fund:	<u>2011 LIBRARY IMPROVEMENT RESERVE</u>	

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	<u>Title</u>	<u>Amount</u>
Fund:	<u>2011 LIBRARY IMPROVEMENT RESERVE</u>	
5207	TRANSFER FROM LIBRARY OPERATING FUND	\$1,000.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$1,000.00</b>
	<b>TOTAL RECEIPTS FOR 2011 LIBRARY IMPROVEMENT RESERVE</b>	<b>\$1,000.00</b>
	<b>Total Receipts:</b>	<b>\$50,316.82</b>

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

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COUNTY: BENTON COUNTY  
UNIT NAME: EARL PARK PUBLIC LIBRARY

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Fund:	101 GENERAL		
	PERSONAL SERVICES		\$14,684.44
	SUPPLIES		\$1,300.30
	OTHER SERVICES AND CHARGES		\$8,377.71
	CAPITAL OUTLAY		\$4,862.26
	TRANSFER OF FUNDS		\$1,147.63
	<b>TOTAL</b>		<b>\$30,372.34</b>

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Fund:	260 PETTY CASH		
	OTHER SERVICES AND CHARGES		\$78.87
	CAPITAL OUTLAY		\$68.76
	<b>TOTAL</b>		<b>\$147.63</b>

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Fund:	403 ENDOWMENT #1		
	OTHER SERVICES AND CHARGES		\$394.33
	<b>TOTAL</b>		<b>\$394.33</b>

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Fund:	401 GIFT		
	CAPITAL OUTLAY		\$4,622.38
	<b>TOTAL</b>		<b>\$4,622.38</b>

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Fund:	4600 GRANT, MISC		
	OTHER SERVICES AND CHARGES		\$1,625.00
	TRANSFER OF FUNDS		\$1,400.00
	<b>TOTAL</b>		<b>\$3,025.00</b>

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Fund:	61 RAINY DAY		
	OTHER SERVICES AND CHARGES		\$1,350.00
	TRANSFER OF FUNDS		\$50.00
	<b>TOTAL</b>		<b>\$1,400.00</b>

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Fund:	300 PAYROLL WITHHOLDING-FEDERAL		
	OTHER DISBURSEMENTS		\$13.51
	<b>TOTAL</b>		<b>\$13.51</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$39,975.19</b>
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: EARL PARK PUBLIC LIBRARY

ID: 4-5-8

COUNTY: BENTON COUNTY

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

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CASH

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<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>
		FOWLER ST BK CHECKING	167	\$0.00			\$59,125.58
		PETTY CASH	0260	\$0.00			\$50.00

**Total CASH:** **\$59,175.58**

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**Total Cash and Investments:** **\$59,175.58**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: EARL PARK PUBLIC LIBRARY  
COUNTY: BENTON COUNTY

ID: 4-5-8

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FOR THE FISCAL YEAR ENDING 2008

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: EARL PARK PUBLIC LIBRARY

ID: 4-5-8

COUNTY: BENTON 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: EARL PARK PUBLIC LIBRARY

ID: 4-5-8

COUNTY: BENTON 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>
600194900	INTERNET ACCESS	STATE LIBRARY	\$2,700.00	4600 GRANT, MISC	\$2,700.00	\$1,400.00

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

COUNTY: BENTON COUNTY  
UNIT NAME: EARL PARK PUBLIC LIBRARY

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101 GENERAL

BALANCE, JANUARY 1	<u>\$99,277.53</u>
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$3,515.84
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$3,515.84</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$102,793.37</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: EARL PARK PUBLIC LIBRARY

ID: 4-5-8

COUNTY: BENTON 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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