

FEDERAL IDENTIFICATION NUMBER:
35-6000315

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

UNIT NAME:
BUTLER CARNEGIE PUBLIC LIBRARY

COUNTY:
DEKALB COUNTY

ID: 17-5-37
(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: ELLEN STUCKEY

ADDRESS: 340 SOUTH BROADWAY ST.

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 868-2351

TITLE: DIRECTOR

DATE SIGNED: _____

CITY: BUTLER

ZIP: 46721-0000

*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: BUTLER CARNEGIE PUBLIC LIBRARY

ID: 17-5-37

CASH UNITS ONLY

COUNTY: DEKALB 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						
100 GENERAL	\$44,681.25	\$282,476.47	\$283,840.93	\$43,316.79	\$0.00	\$43,316.79
Total by Fund Type:	\$44,681.25	\$282,476.47	\$283,840.93	\$43,316.79	\$0.00	\$43,316.79
FUND TYPE: SPECIAL REVENUE						
500 GIFT	\$155,283.48	\$1,123,711.47	\$720,160.91	\$558,834.04	\$0.00	\$558,834.04
350 RAINY DAY	\$489.00	\$0.00	\$489.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$155,772.48	\$1,123,711.47	\$720,649.91	\$558,834.04	\$0.00	\$558,834.04
FUND TYPE: CAPITAL PROJECTS						
450 CONSTRUCTION	\$0.00	\$351,295.32	\$0.00	\$351,295.32	\$0.00	\$351,295.32
400 LIBRARY CAPITAL PROJECTS	\$5,822.95	\$13,407.75	\$18,185.53	\$1,045.17	\$0.00	\$1,045.17
300 LIBRARY IMPROVEMENT RESERVE	\$24,899.23	\$24,817.64	\$24,800.00	\$24,916.87	\$0.00	\$24,916.87
Total by Fund Type:	\$30,722.18	\$389,520.71	\$42,985.53	\$377,257.36	\$0.00	\$377,257.36
FUND TYPE: AGENCY						
200 PAYROLL	\$2,027.00	\$28,860.09	\$28,633.58	\$2,253.51	\$0.00	\$2,253.51
600 PLAC CARD	\$0.00	\$150.00	\$120.00	\$30.00	\$0.00	\$30.00
Total by Fund Type:	\$2,027.00	\$29,010.09	\$28,753.58	\$2,283.51	\$0.00	\$2,283.51
Subtotal All Funds:	\$233,202.91	\$1,824,718.74	\$1,076,229.95	\$981,691.70	\$0.00	\$981,691.70

Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$64,800.00	
Transfers Out		\$64,800.00
Net Receipts and Disbursements	\$1,759,918.74	\$1,011,429.95

	<u>Title</u>	<u>Amount</u>
Fund: 100 GENERAL		
1002050	GENERAL PROPERTY TAXES	\$138,216.19
	Total for: TAXES	\$138,216.19
1002030	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$715.00
1002040	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$7,100.70
1002070	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$812.12
1002010	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$47,414.00
1002020	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$6,487.00
1001061	TOWNSHIP CONTRACTS (LIBRARIES)	\$1,250.00
	Total for: INTERGOVERNMENTAL	\$63,778.82
1001020	COPY MACHINE CHARGES	\$1,442.46
1001040	CHARGES FOR SERVICES-OTHER	\$3,911.54
	Total for: CHARGES FOR SERVICES	\$5,354.00
1001001	FINES AND FEES-OTHER	\$4,232.88
	Total for: FINES, FORFEITURES, AND FEES	\$4,232.88
1001030	INTEREST EARNED	\$66.81
1001050	MISCELLANEOUS REVENUE-OTHER	\$853.25
	Total for: MISCELLANEOUS	\$920.06
1001051	TRANSFER OF FUNDS-OTHER	\$64,800.00
3500035	OTHER FINANCING SOURCES	\$5,174.52
	Total for: OTHER FINANCING SOURCES	\$69,974.52
	TOTAL RECEIPTS FOR 100 GENERAL	\$282,476.47
Fund: 500 GIFT		
4601010	STATE GRANTS-OTHER	\$3,600.00
	Total for: INTERGOVERNMENTAL	\$3,600.00
5001003	INTEREST EARNED	\$1,415.07
5001001	CONTRIBUTIONS AND DONATIONS	\$1,118,696.40
	Total for: MISCELLANEOUS	\$1,120,111.47
	TOTAL RECEIPTS FOR 500 GIFT	\$1,123,711.47
Fund: 450 CONSTRUCTION		
4501000	MISCELLANEOUS REVENUE-OTHER	\$351,295.32
	Total for: MISCELLANEOUS	\$351,295.32
	TOTAL RECEIPTS FOR 450 CONSTRUCTION	\$351,295.32
Fund: 400 LIBRARY CAPITAL PROJECTS		
4001010	GENERAL PROPERTY TAXES	\$13,268.87
4001010	OTHER TAXES	\$138.88
	Total for: TAXES	\$13,407.75

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

ID: 17-5-37 PAGE: 2

UNIT NAME: BUTLER CARNEGIE PUBLIC LIBRARY

COUNTY: DEKALB COUNTY

	<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 400 LIBRARY CAPITAL PROJECTS		\$13,407.75
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Fund: <u>300 LIBRARY IMPROVEMENT RESERVE</u>		
3001030	INTEREST EARNED	\$17.64
Total for: MISCELLANEOUS		\$17.64
<hr/>		
3001020	REIMBURSEMENTS-OTHER	\$24,800.00
Total for: OTHER FINANCING SOURCES		\$24,800.00
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TOTAL RECEIPTS FOR 300 LIBRARY IMPROVEMENT RESERVE		\$24,817.64
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Fund: <u>200 PAYROLL</u>		
200	MISCELLANEOUS REVENUE-OTHER	\$28,860.09
Total for: MISCELLANEOUS		\$28,860.09
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TOTAL RECEIPTS FOR 200 PAYROLL		\$28,860.09
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Fund: <u>600 PLAC CARD</u>		
6001010	PLAC CARD SALES	\$150.00
Total for: OTHER FINANCING SOURCES		\$150.00
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TOTAL RECEIPTS FOR 600 PLAC CARD		\$150.00
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Total Receipts:		\$1,824,718.74

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

ID: 17-5-37 PAGE: 1
COUNTY: DEKALB COUNTY
UNIT NAME: BUTLER CARNEGIE PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$141,679.81
	SUPPLIES		\$12,822.62
	OTHER SERVICES AND CHARGES		\$37,421.18
	CAPITAL OUTLAY		\$27,117.32
	TRANSFER OF FUNDS		\$64,800.00
	TOTAL		\$283,840.93

Fund:	500 GIFT		
	OTHER SERVICES AND CHARGES		\$4,125.00
	OTHER DISBURSEMENTS		\$716,035.91
	TOTAL		\$720,160.91

Fund:	350 RAINY DAY		
	OTHER DISBURSEMENTS		\$489.00
	TOTAL		\$489.00

Fund:	400 LIBRARY CAPITAL PROJECTS		
	CAPITAL OUTLAY		\$18,185.53
	TOTAL		\$18,185.53

Fund:	300 LIBRARY IMPROVEMENT RESERVE		
	OTHER DISBURSEMENTS		\$24,800.00
	TOTAL		\$24,800.00

Fund:	200 PAYROLL		
	OTHER DISBURSEMENTS		\$28,633.58
	TOTAL		\$28,633.58

Fund:	600 PLAC CARD		
	OTHER DISBURSEMENTS		\$120.00
	TOTAL		\$120.00

TOTAL DISBURSEMENTS:			\$1,076,229.95
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BUTLER CARNEGIE PUBLIC LIBRARY

ID: 17-5-37

COUNTY: DEKALB 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>
		FARMERS_MERCHANTS	11900285	\$0.00			\$400,618.97
		FARMERS_MERCHANTS-GIFT	30048195	\$0.00			\$556,155.86
		FARMERS_MERCHANTS-LIRF	18200854	\$0.00			\$24,916.87

Total CASH: **\$981,691.70**

Total Cash and Investments: **\$981,691.70**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BUTLER CARNEGIE PUBLIC LIBRARY
COUNTY: DEKALB COUNTY

ID: 17-5-37

PAGE: 1

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:

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

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BUTLER CARNEGIE PUBLIC LIBRARY

ID: 17-5-37

COUNTY: DEKALB 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>
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BUTLER CARNEGIE PUBLIC LIBRARY

ID: 17-5-37

COUNTY: DEKALB 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	\$3,600.00	500 GIFT	\$3,600.00	\$4,125.00

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

COUNTY: DEKALB COUNTY
UNIT NAME: BUTLER CARNEGIE PUBLIC LIBRARY

ID: 17-5-37
PAGE: 1

100 GENERAL

BALANCE, JANUARY 1	<u>\$1,282,364.04</u>
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$53,736.44
CONSTRUCTION IN PROGRESS	<u>\$518,812.79</u>
TOTAL ADDITIONS	<u>\$572,549.23</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$25,895.60
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$25,895.60</u>
BALANCE, DECEMBER 31	<u>\$1,829,017.67</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BUTLER CARNEGIE PUBLIC LIBRARY

ID: 17-5-37

COUNTY: DEKALB 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>
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