

FEDERAL IDENTIFICATION NUMBER:
35-6005945

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

UNIT NAME:
LOGANSFORT-CASS COUNTY PUBLIC LIBRA

COUNTY:
CASS COUNTY

ID: 9-5-21
(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

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 (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: _____

PRINTED NAME OF OFFICIAL: DAVID IVEY

ADDRESS: 616 E BROADWAY

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

TITLE: DIRECTOR

DATE SIGNED: _____

CITY: LOGANSFORT

EMAIL ADDRESS: DMIVEY@LOGAN.LIB.IN.US

ZIP: 46947-3155

*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: LOGANSPORT-CASS COUNTY PUBLIC LIBRAID: 9-5-21

CASH UNITS ONLY

COUNTY: CASS 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						
100 GENERAL	\$745,180.25	\$1,472,325.76	\$1,555,189.87	\$662,316.14	\$0.00	\$662,316.14
100 PETTY CASH	\$79.91	\$0.00	\$0.00	\$79.91	\$0.00	\$79.91
Total by Fund Type:	\$745,260.16	\$1,472,325.76	\$1,555,189.87	\$662,396.05	\$0.00	\$662,396.05
FUND TYPE: SPECIAL REVENUE						
400 GIFT	\$740,354.34	\$19,733.94	\$565,920.51	\$194,167.77	\$0.00	\$194,167.77
600 LEVY EXCESS	\$0.00	\$2,458.58	\$0.00	\$2,458.58	\$0.00	\$2,458.58
700 RAINY DAY	\$15,131.63	\$18,623.67	\$14,934.35	\$18,820.95	\$0.00	\$18,820.95
Total by Fund Type:	\$755,485.97	\$40,816.19	\$580,854.86	\$215,447.30	\$0.00	\$215,447.30
FUND TYPE: CAPITAL PROJECTS						
300 LIBRARY IMPROVEMENT RESERVE	\$453,967.45	\$80,940.45	\$421,469.00	\$113,438.90	\$0.00	\$113,438.90
Total by Fund Type:	\$453,967.45	\$80,940.45	\$421,469.00	\$113,438.90	\$0.00	\$113,438.90
FUND TYPE: AGENCY						
200 PAYROLL	\$0.07	\$0.00	\$0.00	\$0.07	\$0.00	\$0.07
400 PLAC CARD	\$90.00	\$450.00	\$470.00	\$70.00	\$0.00	\$70.00
Total by Fund Type:	\$90.07	\$450.00	\$470.00	\$70.07	\$0.00	\$70.07
Subtotal All Funds:	\$1,954,803.65	\$1,594,532.40	\$2,557,983.73	\$991,352.32	\$0.00	\$991,352.32

Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$280,320.32	
Transfers Out		\$280,320.32
Net Receipts and Disbursements	\$1,314,212.08	\$2,277,663.41

	<u>Title</u>	<u>Amount</u>
Fund: <u>100 GENERAL</u>		
1003020	FED. GRANTS-LSTA GRANTS	\$9,648.00
1005001	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$8,381.00
1005001	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$71,367.19
1005001	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$8,302.00
1005001	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$1,075,134.55
1005001	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$45,561.04
	Total for: INTERGOVERNMENTAL	\$1,218,393.78
1005050	COPY MACHINE CHARGES	\$7,026.32
	Total for: CHARGES FOR SERVICES	\$7,026.32
1005050	FINES AND FEES-OTHER	\$38,281.24
	Total for: FINES, FORFEITURES, AND FEES	\$38,281.24
1005000	INTEREST EARNED	\$2,881.52
	Total for: MISCELLANEOUS	\$2,881.52
1006000	TRANSFER OF FUNDS-OTHER	\$200,000.00
1004051	SALE OF CAPITAL ASSETS	\$4,744.36
1002020	REIMBURSEMENTS-OTHER	\$110.21
1003040	REIMBURSEMENTS-OTHER	\$691.37
1003060	REIMBURSEMENTS-OTHER	\$116.67
1004052	REIMBURSEMENTS-OTHER	\$80.29
	Total for: OTHER FINANCING SOURCES	\$205,742.90
	TOTAL RECEIPTS FOR 100 GENERAL	\$1,472,325.76
Fund: <u>400 GIFT</u>		
4005010	INTEREST EARNED	\$5,538.90
4004010	INTEREST EARNED	\$1,414.40
4004010	CONTRIBUTIONS AND DONATIONS	\$12,460.32
	Total for: MISCELLANEOUS	\$19,413.62
4006010	TRANSFER OF FUNDS-OTHER	\$320.32
	Total for: OTHER FINANCING SOURCES	\$320.32
	TOTAL RECEIPTS FOR 400 GIFT	\$19,733.94
Fund: <u>700 RAINY DAY</u>		
7005060	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$18,623.67
	Total for: INTERGOVERNMENTAL	\$18,623.67
	TOTAL RECEIPTS FOR 700 RAINY DAY	\$18,623.67
Fund: <u>600 LEVY EXCESS</u>		
6006010	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$2,458.58
	Total for: INTERGOVERNMENTAL	\$2,458.58

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

ID: 9-5-21 PAGE: 2
UNIT NAME: LOGANSPORT-CASS COUNTY PUBLIC LIBRA
COUNTY: CASS COUNTY

	<u>Title</u>	<u>Amount</u>
	TOTAL RECEIPTS FOR 600 LEVY EXCESS	\$2,458.58
	Fund: <u>300 LIBRARY IMPROVEMENT RESERVE</u>	
3005010	INTEREST EARNED	\$896.70
	Total for: MISCELLANEOUS	\$896.70
3006040	TRANSFER FROM LIBRARY OPERATING FUND	\$80,000.00
3003001	REIMBURSEMENTS-OTHER	\$43.75
	Total for: OTHER FINANCING SOURCES	\$80,043.75
	TOTAL RECEIPTS FOR 300 LIBRARY IMPROVEMENT RESERVE	\$80,940.45
	Fund: <u>400 PLAC CARD</u>	
4004010	PLAC CARD SALES	\$450.00
	Total for: OTHER FINANCING SOURCES	\$450.00
	TOTAL RECEIPTS FOR 400 PLAC CARD	\$450.00
	Total Receipts:	\$1,594,532.40

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

ID: 9-5-21 PAGE: 1

COUNTY: CASS COUNTY
UNIT NAME: LOGANSPOUR-CASS COUNTY PUBLIC LIBRA

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$710,200.84
	SUPPLIES		\$44,542.61
	OTHER SERVICES AND CHARGES		\$214,931.02
	CAPITAL OUTLAY		\$505,195.08
	TRANSFER OF FUNDS		\$80,320.32
	TOTAL		\$1,555,189.87

Fund:	400 GIFT		
	OTHER DISBURSEMENTS		\$365,920.51
	TRANSFER OF FUNDS		\$200,000.00
	TOTAL		\$565,920.51

Fund:	700 RAINY DAY		
	CAPITAL OUTLAY		\$14,934.35
	TOTAL		\$14,934.35

Fund:	300 LIBRARY IMPROVEMENT RESERVE		
	OTHER SERVICES AND CHARGES		\$30,109.32
	CAPITAL OUTLAY		\$391,359.68
	TRANSFER OF FUNDS		\$0.00
	TOTAL		\$421,469.00

Fund:	400 PLAC CARD		
	OTHER DISBURSEMENTS		\$470.00
	TOTAL		\$470.00

TOTAL DISBURSEMENTS:			\$2,557,983.73
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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>
		PETTY CASH	1234				\$79.91
		LIRF - PNC BANK	46-1784-9213				\$113,438.90
		GIFT FUND - SALIN BANK	51010705				\$191,985.12
		GIFT FUND - SALIN BANK	1001019				\$2,252.65
		OPERATING FUND - PNC BANK	46-1790-0517				\$683,595.74

Total CASH: **\$991,352.32**

Total Cash and Investments: **\$991,352.32**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LOGANSPORT-CASS COUNTY PUBLIC LIBRAID ID: 9-5-21
COUNTY: CASS COUNTY

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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: LOGANSPORT-CASS COUNTY PUBLIC LIBRAID: 9-5-21

COUNTY: CASS 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: LOGANSPORT-CASS COUNTY PUBLIC LIBRAID: 9-5-21
COUNTY: CASS 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: CASS COUNTY
UNIT NAME: LOGANSPOUR-CASS COUNTY PUBLIC LIBRA

ID: 9-5-21
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: LOGANSPORT-CASS COUNTY PUBLIC LIBRA ID: 9-5-21
COUNTY: CASS 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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