

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 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

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- PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
- PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
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- 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: DAVID IVEY

ADDRESS: 616 E BROADWAY

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 753-6383

TITLE: DIRECTOR

DATE SIGNED: _____

CITY: LOGANSFORT

ZIP: 46940-3155

*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 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>
Section I						
FUND TYPE: GENERAL						
100 GENERAL	\$1,053,559.25	\$1,282,823.13	\$1,365,149.96	\$971,232.42	\$0.00	\$971,232.42
100 PETTY CASH	\$79.91	\$0.00	\$0.00	\$79.91	\$0.00	\$79.91
Total by Fund Type:	\$1,053,639.16	\$1,282,823.13	\$1,365,149.96	\$971,312.33	\$0.00	\$971,312.33
FUND TYPE: SPECIAL REVENUE						
400 GIFT	\$667,961.74	\$76,169.34	\$13,535.28	\$730,595.80	\$0.00	\$730,595.80
700 RAINY DAY	\$0.00	\$8,586.83	\$0.00	\$8,586.83	\$0.00	\$8,586.83
Total by Fund Type:	\$667,961.74	\$84,756.17	\$13,535.28	\$739,182.63	\$0.00	\$739,182.63
FUND TYPE: CAPITAL PROJECTS						
300 LIBRARY IMPROVEMENT RESERVE	\$585,399.69	\$41,665.02	\$79,675.97	\$547,388.74	\$0.00	\$547,388.74
Total by Fund Type:	\$585,399.69	\$41,665.02	\$79,675.97	\$547,388.74	\$0.00	\$547,388.74
FUND TYPE: AGENCY						
200 PAYROLL	\$0.07	\$0.00	\$0.00	\$0.07	\$0.00	\$0.07
400 PLAC CARD	\$30.00	\$391.00	\$271.00	\$150.00	\$0.00	\$150.00
Total by Fund Type:	\$30.07	\$391.00	\$271.00	\$150.07	\$0.00	\$150.07
Subtotal All Funds:	\$2,307,030.66	\$1,409,635.32	\$1,458,632.21	\$2,258,033.77	\$0.00	\$2,258,033.77

Section II

Less:

Investment Sales	\$0.00					
Investment Purchases			\$0.00			
Transfers In		\$38,586.83				
Transfers Out			\$38,586.83			
Net Receipts and Disbursements		\$1,371,048.49	\$1,420,045.38			

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

ID: 9-5-21

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UNIT NAME: LOGANSPORT-CASS COUNTY PUBLIC LIBRA

COUNTY: CASS COUNTY

	<u>Title</u>	<u>Amount</u>
Fund: <u>100 GENERAL</u>		
1005001	GENERAL PROPERTY TAXES	\$868,704.57
	Total for: TAXES	\$868,704.57
1005060	FED. GRANTS-LSTA GRANTS	\$3,360.00
1003020	STATE GRANTS-OTHER	\$143.82
1005001	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$8,974.00
1005001	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$101,060.57
1005001	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$9,320.00
1005001	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$185,708.77
1005001	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$28,779.00
	Total for: INTERGOVERNMENTAL	\$337,346.16
1005050	COPY MACHINE CHARGES	\$3,422.16
	Total for: CHARGES FOR SERVICES	\$3,422.16
1005050	FINES AND FEES-OTHER	\$31,641.48
	Total for: FINES, FORFEITURES, AND FEES	\$31,641.48
1005000	INTEREST EARNED	\$25,093.61
	Total for: MISCELLANEOUS	\$25,093.61
1004051	SALE OF CAPITAL ASSETS	\$7,566.43
1001040	INSURANCE REIMBURSEMENTS	\$2,758.91
1004020	REFUNDS-OTHER	\$60.00
1003040	REIMBURSEMENTS-OTHER	\$116.00
1004051	REIMBURSEMENTS-OTHER	\$3,620.26
1005060	REIMBURSEMENTS-OTHER	\$2,493.55
	Total for: OTHER FINANCING SOURCES	\$16,615.15
	TOTAL RECEIPTS FOR 100 GENERAL	\$1,282,823.13
Fund: <u>400 GIFT</u>		
4005010	INTEREST EARNED	\$45,148.85
4004010	INTEREST EARNED	\$1,119.04
4004010	CONTRIBUTIONS AND DONATIONS	\$29,901.45
	Total for: MISCELLANEOUS	\$76,169.34
	TOTAL RECEIPTS FOR 400 GIFT	\$76,169.34
Fund: <u>700 RAINY DAY</u>		
7005060	TRANSFER FROM LIBRARY OPERATING FUND	\$8,586.83
	Total for: OTHER FINANCING SOURCES	\$8,586.83
	TOTAL RECEIPTS FOR 700 RAINY DAY	\$8,586.83
Fund: <u>300 LIBRARY IMPROVEMENT RESERVE</u>		
3005010	INTEREST EARNED	\$11,665.02

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

ID: 9-5-21 PAGE: 2

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

	<u>Title</u>	<u>Amount</u>
Fund:	<u>300 LIBRARY IMPROVEMENT RESERVE</u>	
	Total for: MISCELLANEOUS	\$11,665.02
3006040	TRANSFER FROM LIBRARY OPERATING FUND	\$30,000.00
	Total for: OTHER FINANCING SOURCES	\$30,000.00
	TOTAL RECEIPTS FOR 300 LIBRARY IMPROVEMENT RESERVE	\$41,665.02
Fund:	<u>400 PLAC CARD</u>	
4004010	PLAC CARD SALES	\$391.00
	Total for: OTHER FINANCING SOURCES	\$391.00
	TOTAL RECEIPTS FOR 400 PLAC CARD	\$391.00
	Total Receipts:	\$1,409,635.32

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

ID: 9-5-21

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COUNTY: CASS COUNTY

UNIT NAME: LOGANSPOUR-CASS COUNTY PUBLIC LIBRA

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$742,961.07
	SUPPLIES		\$41,548.61
	OTHER SERVICES AND CHARGES		\$166,912.83
	CAPITAL OUTLAY		\$373,875.68
	OTHER DISBURSEMENTS		\$1,264.94
	TRANSFER OF FUNDS		\$38,586.83
	TOTAL		\$1,365,149.96

Fund:	400 GIFT		
	OTHER DISBURSEMENTS		\$13,535.28
	TOTAL		\$13,535.28

Fund:	300 LIBRARY IMPROVEMENT RESERVE		
	OTHER SERVICES AND CHARGES		\$79,675.97
	TOTAL		\$79,675.97

Fund:	400 PLAC CARD		
	OTHER DISBURSEMENTS		\$271.00
	TOTAL		\$271.00

TOTAL DISBURSEMENTS:			\$1,458,632.21
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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>
		OPERATING FUND-NATL CITY	982950266	\$0.00			\$979,819.32
		MEMORIAL/PLAC-SALIN BANK	1001019	\$0.00			\$11,668.85
		MEMORIAL SAVINGS - SALIN	51010705	\$0.00			\$692,443.57
		LIRF - NATL CITY	984598665	\$0.00			\$547,388.74
		GIFT FUND - NATL CITY	986137918	\$0.00			\$26,633.38
		GIFT FUND- LOGAN SAV	142240	\$0.00			\$0.00
		OPERATING FUND - LOGN SAV	133009	\$0.00			\$0.00
		GIFT FUND-LOGAN SAV	133025	\$0.00			\$0.00
		PETTY CASH	1234	\$0.00			\$79.91

Total CASH: **\$2,258,033.77**

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>
03/08/2007	100 GENERAL	CERTIFICATE OF DEPOSIT	133009	\$200,000.00	03/08/2008	5.42	\$0.00

03/08/2007	400 GIFT	CERTIFICATE OF DEPOSIT	133025	\$350,000.00	03/08/2008	5.42	\$0.00
08/30/2007	400 GIFT	CERTIFICATE OF DEPOSIT	142240	\$300,000.00	08/29/2008	5.25	\$0.00

Total by Fund: **\$0.00**

Total by Fund: **\$0.00**

Total INVESTMENTS: **\$0.00**

(LAR-1) ANNUAL FINANCIAL REPORT

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

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

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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>
Total Cash and Investments:							\$2,258,033.77

(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 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: 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 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>
84.034	PUBLIC LIBRARY SERVICES	INSTITUE OF MUSEUM AND LIBRARY SVC	\$3,360.00	100 GENERAL	\$3,360.00	\$0.00

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

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

ID: 9-5-21
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100 GENERAL

BALANCE, JANUARY 1	<u>\$7,985,660.00</u>
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$1,678.06
MACHINERY AND EQUIPMENT	\$372,197.62
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$373,875.68</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$272,376.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$272,376.00</u>
BALANCE, DECEMBER 31	<u>\$8,087,159.68</u>

(LAR-1) ANNUAL FINANCIAL REPORT

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

COUNTY: CASS 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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