

FEDERAL IDENTIFICATION NUMBER:
35-6002074

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

UNIT NAME:
ROYAL CENTER PUBLIC LIBRARY

COUNTY:
CASS COUNTY

ID: 9-5-22
(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: _____ TITLE: DIRECTOR
PRINTED NAME OF OFFICIAL: PHYLLIS GRAY DATE SIGNED: _____
ADDRESS: 203 N CHICAGO ST CITY: ROYAL CENTER
P O BOX 459 EMAIL ADDRESS: ROYALCENTERLIB@FRONTIER.COM
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 643-3185 ZIP: 46978-0459

*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).

CASH UNITS ONLY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES
FOR THE FISCAL YEAR ENDING 2010

<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						
GENERAL	\$180,542.47	\$106,492.17	\$98,940.20	\$188,094.44	\$0.00	\$188,094.44
Total by Fund Type:	\$180,542.47	\$106,492.17	\$98,940.20	\$188,094.44	\$0.00	\$188,094.44
FUND TYPE: SPECIAL REVENUE						
CHET JOHNSON	\$0.00	\$588.25	\$588.25	\$0.00	\$0.00	\$0.00
LEVY EXCESS	\$0.00	\$197.79	\$0.00	\$197.79	\$0.00	\$197.79
RAINY DAY	\$3,094.36	\$1,495.67	\$0.00	\$4,590.03	\$0.00	\$4,590.03
Total by Fund Type:	\$3,094.36	\$2,281.71	\$588.25	\$4,787.82	\$0.00	\$4,787.82
FUND TYPE: CAPITAL PROJECTS						
LIBRARY IMPROVEMENT RESERVE	\$79,018.42	\$15,695.28	\$0.00	\$94,713.70	\$0.00	\$94,713.70
Total by Fund Type:	\$79,018.42	\$15,695.28	\$0.00	\$94,713.70	\$0.00	\$94,713.70
Subtotal All Funds:	\$262,655.25	\$124,469.16	\$99,528.45	\$287,595.96	\$0.00	\$287,595.96

Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$15,000.00		
Transfers Out			\$15,000.00
Net Receipts and Disbursements	\$109,469.16	\$84,528.45	

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

ID: 9-5-22 PAGE: 1

UNIT NAME: ROYAL CENTER PUBLIC LIBRARY

COUNTY: CASS COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$75,280.23
Total for: TAXES	\$75,280.23
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$29.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$5,402.26
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$574.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$18,171.96
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$3,614.04
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$238.97
TOWNSHIP CONTRACTS (LIBRARIES)	\$750.00
Total for: INTERGOVERNMENTAL	\$28,780.23
FINES AND FEES-OTHER	\$1,054.58
Total for: FINES, FORFEITURES, AND FEES	\$1,054.58
INTEREST EARNED	\$789.69
CONTRIBUTIONS AND DONATIONS	\$150.00
CONTRIBUTIONS AND DONATIONS	\$437.44
Total for: MISCELLANEOUS	\$1,377.13
TOTAL RECEIPTS FOR GENERAL	\$106,492.17
Fund: <u>RAINY DAY</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$1,495.67
Total for: INTERGOVERNMENTAL	\$1,495.67
TOTAL RECEIPTS FOR RAINY DAY	\$1,495.67
Fund: <u>LEVY EXCESS</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$197.79
Total for: INTERGOVERNMENTAL	\$197.79
TOTAL RECEIPTS FOR LEVY EXCESS	\$197.79
Fund: <u>CHET JOHNSON</u>	
CONTRIBUTIONS AND DONATIONS	\$588.25
Total for: MISCELLANEOUS	\$588.25
TOTAL RECEIPTS FOR CHET JOHNSON	\$588.25
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$695.28
Total for: MISCELLANEOUS	\$695.28
TRANSFER FROM LIBRARY OPERATING FUND	\$15,000.00
Total for: OTHER FINANCING SOURCES	\$15,000.00

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

ID: 9-5-22 PAGE: 2

UNIT NAME: ROYAL CENTER PUBLIC LIBRARY

COUNTY: CASS COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE	\$15,695.28
Total Receipts:	\$124,469.16

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

ID: 9-5-22

PAGE: 1

COUNTY: CASS COUNTY

UNIT NAME: ROYAL CENTER PUBLIC LIBRARY

Fund:	GENERAL		
	PERSONAL SERVICES		\$42,954.65
	SUPPLIES		\$1,460.92
	OTHER SERVICES AND CHARGES		\$9,805.76
	CAPITAL OUTLAY		\$29,718.87
	OTHER DISBURSEMENTS		\$0.00
	TRANSFER OF FUNDS		\$15,000.00
	TOTAL		\$98,940.20

Fund:	CHET JOHNSON		
	OTHER DISBURSEMENTS		\$588.25
	TOTAL		\$588.25

TOTAL DISBURSEMENTS:			\$99,528.45
-----------------------------	--	--	--------------------

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROYAL CENTER PUBLIC LIBRARY

ID: 9-5-22

COUNTY: CASS COUNTY

PAGE: 1

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>
		DDA	300574				\$192,882.26
		SAV	504647				\$94,713.70

Total CASH: **\$287,595.96**

Total Cash and Investments: **\$287,595.96**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROYAL CENTER PUBLIC LIBRARY
COUNTY: CASS COUNTY

ID: 9-5-22

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: ROYAL CENTER PUBLIC LIBRARY

ID: 9-5-22

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>
------------------------	----------------------	---------------	---------------------	-------------------	-----------------	----------------------

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROYAL CENTER PUBLIC LIBRARY

ID: 9-5-22

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>
-------------------------	---------------------	---------------------	---------------------	-------------------	-----------------	----------------------

(LAR-1) ANNUAL FINANCIAL REPORT
PART 9 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2010

COUNTY: CASS COUNTY
UNIT NAME: ROYAL CENTER PUBLIC LIBRARY

ID: 9-5-22
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: ROYAL CENTER PUBLIC LIBRARY

ID: 9-5-22

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>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------