

FEDERAL IDENTIFICATION NUMBER:  
35-6001758

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

UNIT NAME:  
LAGRANGE COUNTY PUBLIC LIBRARY

COUNTY:  
LAGRANGE COUNTY

ID: 44-5-122  
(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
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- 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: TREASURER  
PRINTED NAME OF OFFICIAL: AMBER TAYLOR DATE SIGNED: \_\_\_\_\_  
ADDRESS: 844 N DETROIT ST CITY: LAGRANGE  
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 463-3787 EMAIL ADDRESS: AMBER@TROWBRIDGEACCT.COM  
ZIP: 46761-0000

\*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: LAGRANGE COUNTY PUBLIC LIBRARY

ID: 44-5-122

**CASH UNITS ONLY**

COUNTY: LAGRANGE 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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
GENERAL	\$369,401.31	\$1,268,750.99	\$1,278,793.26	\$359,359.04	\$0.00	\$359,359.04
<b>Total by Fund Type:</b>	<b>\$369,401.31</b>	<b>\$1,268,750.99</b>	<b>\$1,278,793.26</b>	<b>\$359,359.04</b>	<b>\$0.00</b>	<b>\$359,359.04</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
GIFT	\$11,797.87	\$13,870.03	\$3,076.10	\$22,591.80	\$0.00	\$22,591.80
LEVY EXCESS	\$0.00	\$1,769.57	\$0.00	\$1,769.57	\$0.00	\$1,769.57
RAINY DAY	\$98,202.29	\$266,664.14	\$108,937.67	\$255,928.76	\$0.00	\$255,928.76
<b>Total by Fund Type:</b>	<b>\$110,000.16</b>	<b>\$282,303.74</b>	<b>\$112,013.77</b>	<b>\$280,290.13</b>	<b>\$0.00</b>	<b>\$280,290.13</b>
<b>FUND TYPE: DEBT SERVICE</b>						
DEBT SERVICE - OTHER	\$0.00	\$450,848.17	\$0.00	\$450,848.17	\$0.00	\$450,848.17
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$450,848.17</b>	<b>\$0.00</b>	<b>\$450,848.17</b>	<b>\$0.00</b>	<b>\$450,848.17</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
LAGRANGE CONSTRUCTION FUND	\$5,572,508.73	\$1,538,352.61	\$3,573,702.19	\$3,537,159.15	\$0.00	\$3,537,159.15
LIBRARY IMPROVEMENT RESERVE	\$256,999.39	\$438,350.97	\$66,740.16	\$628,610.20	\$0.00	\$628,610.20
TOPEKA BRANCH CONSTRUCTION	\$244,056.58	\$1,005,754.05	\$1,249,810.63	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$6,073,564.70</b>	<b>\$2,982,457.63</b>	<b>\$4,890,252.98</b>	<b>\$4,165,769.35</b>	<b>\$0.00</b>	<b>\$4,165,769.35</b>
<b>FUND TYPE: PRIVATE PURPOSE</b>						
DEKKO FOUNDATION GRANT	\$1,933.33	\$521.62	\$0.00	\$2,454.95	\$0.00	\$2,454.95
GRANT FUND	\$510.11	\$0.34	\$0.00	\$510.45	\$0.00	\$510.45
<b>Total by Fund Type:</b>	<b>\$2,443.44</b>	<b>\$521.96</b>	<b>\$0.00</b>	<b>\$2,965.40</b>	<b>\$0.00</b>	<b>\$2,965.40</b>
<b>FUND TYPE: AGENCY</b>						
PLAC CARD	\$0.00	\$150.00	\$150.00	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$150.00</b>	<b>\$150.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAGRANGE COUNTY PUBLIC LIBRARY

ID: 44-5-122

**CASH UNITS ONLY**

COUNTY: LAGRANGE COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES

FOR THE FISCAL YEAR ENDING 2010

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2010</u>	2010 <u>Receipts</u>	2010 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2010</u>	Investments <u>at 12/31/2010</u>	Total Cash and Investments <u>at 12/31/2010</u>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$6,555,409.61</b>	<b>\$4,985,032.49</b>	<b>\$6,281,210.01</b>	<b>\$5,259,232.09</b>	<b>\$0.00</b>	<b>\$5,259,232.09</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$1,915,740.04				
Transfers Out			\$1,915,740.04			
Net Receipts and Disbursements		\$3,069,292.45	\$4,365,469.97			

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

ID: 44-5-122 PAGE: 1

UNIT NAME: LAGRANGE COUNTY PUBLIC LIBRARY  
 COUNTY: LAGRANGE COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$768,243.59
<b>Total for: TAXES</b>	<b>\$768,243.59</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$881.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$39,280.25
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$240,878.61
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$186,875.77
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$467,915.63</b>
STATE REIMBURSEMENTS FOR SERVICES	\$4,474.00
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$4,474.00</b>
FINES AND FEES-OTHER	\$22,917.34
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$22,917.34</b>
INTEREST EARNED	\$817.33
<b>Total for: MISCELLANEOUS</b>	<b>\$817.33</b>
TRANSFER OF FUNDS-OTHER	\$1,358.62
SALE OF INVESTMENTS	\$0.00
REIMBURSEMENTS-OTHER	\$3,024.48
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$4,383.10</b>
<b>TOTAL RECEIPTS FOR GENERAL</b>	<b>\$1,268,750.99</b>
Fund: <u>GIFT</u>	
INTEREST EARNED	\$0.00
INTEREST EARNED	\$48.78
CONTRIBUTIONS AND DONATIONS	\$13,821.25
CONTRIBUTIONS AND DONATIONS	\$0.00
<b>Total for: MISCELLANEOUS</b>	<b>\$13,870.03</b>
TRANSFER FROM LIBRARY OPERATING FUND	\$0.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$0.00</b>
<b>TOTAL RECEIPTS FOR GIFT</b>	<b>\$13,870.03</b>
Fund: <u>RAINY DAY</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$9,690.73
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$9,690.73</b>
INTEREST EARNED	\$1,450.13
<b>Total for: MISCELLANEOUS</b>	<b>\$1,450.13</b>
TRANSFER FROM LIBRARY OPERATING FUND	\$150,000.00
TRANSFER OF FUNDS-OTHER	\$105,476.28
REIMBURSEMENTS-OTHER	\$47.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$255,523.28</b>

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

ID: 44-5-122 PAGE: 2

UNIT NAME: LAGRANGE COUNTY PUBLIC LIBRARY  
 COUNTY: LAGRANGE COUNTY

<u>Title</u>	<u>Amount</u>
<b>TOTAL RECEIPTS FOR RAINY DAY</b>	<b>\$266,664.14</b>
Fund: <u>LEVY EXCESS</u>	
REIMBURSEMENTS-OTHER	\$1,769.57
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$1,769.57</b>
<b>TOTAL RECEIPTS FOR LEVY EXCESS</b>	<b>\$1,769.57</b>
Fund: <u>DEBT SERVICE - OTHER</u>	
TRANSFER FROM LIBRARY OPERATING FUND	\$450,848.17
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$450,848.17</b>
<b>TOTAL RECEIPTS FOR DEBT SERVICE - OTHER</b>	<b>\$450,848.17</b>
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
FED. GRANTS-LSTA GRANTS	\$0.00
FED. GRANTS-LSTA GRANTS	\$0.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$0.00</b>
INTEREST EARNED	\$3,144.00
MISCELLANEOUS REVENUE-OTHER	\$25,000.00
<b>Total for: MISCELLANEOUS</b>	<b>\$28,144.00</b>
TRANSFER OF FUNDS-OTHER	\$410,206.97
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$410,206.97</b>
<b>TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE</b>	<b>\$438,350.97</b>
Fund: <u>TOPEKA BRANCH CONSTRUCTION</u>	
INTEREST EARNED	\$345.19
CONTRIBUTIONS AND DONATIONS	\$207,558.86
<b>Total for: MISCELLANEOUS</b>	<b>\$207,904.05</b>
TRANSFER OF FUNDS-OTHER	\$797,850.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$797,850.00</b>
<b>TOTAL RECEIPTS FOR TOPEKA BRANCH CONSTRUCTION</b>	<b>\$1,005,754.05</b>
Fund: <u>LAGRANGE CONSTRUCTION FUND</u>	
INTEREST EARNED	\$23,352.61
<b>Total for: MISCELLANEOUS</b>	<b>\$23,352.61</b>
NET PROCEEDS FROM BORROWINGS	\$1,515,000.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$1,515,000.00</b>
<b>TOTAL RECEIPTS FOR LAGRANGE CONSTRUCTION FUND</b>	<b>\$1,538,352.61</b>
Fund: <u>DEKKO FOUNDATION GRANT</u>	
INTEREST EARNED	\$1.41

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

ID: 44-5-122 PAGE: 3

UNIT NAME: LAGRANGE COUNTY PUBLIC LIBRARY

COUNTY: LAGRANGE COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>DEKKO FOUNDATION GRANT</u>	
CONTRIBUTIONS AND DONATIONS	\$520.21
<b>Total for: MISCELLANEOUS</b>	<b>\$521.62</b>
<b>TOTAL RECEIPTS FOR DEKKO FOUNDATION GRANT</b>	<b>\$521.62</b>
Fund: <u>GRANT FUND</u>	
STATE GRANTS-OTHER	\$0.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$0.00</b>
STATE REIMBURSEMENTS FOR SERVICES	\$0.00
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$0.00</b>
INTEREST EARNED	\$0.34
<b>Total for: MISCELLANEOUS</b>	<b>\$0.34</b>
INTERFUND LOAN PROCEEDS	\$0.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$0.00</b>
<b>TOTAL RECEIPTS FOR GRANT FUND</b>	<b>\$0.34</b>
Fund: <u>PLAC CARD</u>	
REIMBURSEMENTS-OTHER	\$150.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$150.00</b>
<b>TOTAL RECEIPTS FOR PLAC CARD</b>	<b>\$150.00</b>
<b>Total Receipts:</b>	<b>\$4,985,032.49</b>

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

ID: 44-5-122 PAGE: 1  
COUNTY: LAGRANGE COUNTY  
UNIT NAME: LAGRANGE COUNTY PUBLIC LIBRARY

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Fund:	GENERAL		
	PERSONAL SERVICES		\$480,256.21
	SUPPLIES		\$12,921.48
	OTHER SERVICES AND CHARGES		\$157,623.25
	CAPITAL OUTLAY		\$72,722.27
	OTHER DISBURSEMENTS		\$7,446.36
	TRANSFER OF FUNDS		\$547,823.69
	PURCHASE OF INVESTMENTS		\$0.00
	<b>TOTAL</b>		<b>\$1,278,793.26</b>

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Fund:	GIFT		
	OTHER SERVICES AND CHARGES		\$0.00
	CAPITAL OUTLAY		\$3,076.10
	TRANSFER OF FUNDS		\$0.00
	<b>TOTAL</b>		<b>\$3,076.10</b>

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Fund:	RAINY DAY		
	CAPITAL OUTLAY		\$108,937.67
	TRANSFER OF FUNDS		\$0.00
	<b>TOTAL</b>		<b>\$108,937.67</b>

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Fund:	LIBRARY IMPROVEMENT RESERVE		
	OTHER SERVICES AND CHARGES		\$7,166.50
	CAPITAL OUTLAY		\$59,573.66
	OTHER DISBURSEMENTS		\$0.00
	TRANSFER OF FUNDS		\$0.00
	<b>TOTAL</b>		<b>\$66,740.16</b>

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Fund:	TOPEKA BRANCH CONSTRUCTION		
	CAPITAL OUTLAY		\$1,014,321.54
	OTHER DISBURSEMENTS		\$25,917.00
	TRANSFER OF FUNDS		\$209,572.09
	<b>TOTAL</b>		<b>\$1,249,810.63</b>

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Fund:	LAGRANGE CONSTRUCTION FUND		
	CAPITAL OUTLAY		\$2,369,027.43
	OTHER DISBURSEMENTS		\$46,330.50
	TRANSFER OF FUNDS		\$1,158,344.26
	<b>TOTAL</b>		<b>\$3,573,702.19</b>

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Fund:	DEKKO FOUNDATION GRANT		
	SUPPLIES		\$0.00
	OTHER DISBURSEMENTS		\$0.00
	<b>TOTAL</b>		<b>\$0.00</b>

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Fund:	GRANT FUND		
	OTHER DISBURSEMENTS		\$0.00
	<b>TOTAL</b>		<b>\$0.00</b>

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Fund:	PLAC CARD		
	SUPPLIES		\$150.00

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

ID: 44-5-122 PAGE: 2

COUNTY: LAGRANGE COUNTY  
UNIT NAME: LAGRANGE COUNTY PUBLIC LIBRARY

	OTHER DISBURSEMENTS	\$0.00
<b>TOTAL</b>		<b>\$150.00</b>
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<b>TOTAL DISBURSEMENTS:</b>		<b>\$6,281,210.01</b>

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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>
		CASH IN BANK OPERATING	1	\$360,738.61			\$803,306.12
		MMIA OPERATING	2	\$8,662.70			\$8,670.66
		SAVINGS GRANT FUND	3	\$510.11			\$510.45
		MMIA LIRF	4	\$238,818.43			\$607,080.82
		CHECKING LIRF	5	\$9,423.94			\$12,704.02
		LIRF - CD	6	\$8,757.02			\$8,825.36
		GIFT FUND CD	7	\$2,856.68			\$2,899.25
		GIFT SAVINGS	8	\$8,941.19			\$19,692.55
		DEKKO SAVINGS	9	\$1,933.33			\$2,454.95
		RAINY DAY FUND MMIA	10	\$98,202.29			\$255,928.76
		TOPEKA BRANCH CONSTRUCT.	11	\$244,056.58			\$0.00
		LAGRANGE CONSTRUCTION	12	\$5,572,508.73			\$3,537,159.15

**Total CASH:** **\$5,259,232.09**

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**Total Cash and Investments:** **\$5,259,232.09**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAGRANGE COUNTY PUBLIC LIBRARY  
COUNTY: LAGRANGE COUNTY

ID: 44-5-122

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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:

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

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAGRANGE COUNTY PUBLIC LIBRARY

ID: 44-5-122

COUNTY: LAGRANGE COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

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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: LAGRANGE COUNTY PUBLIC LIBRARY

ID: 44-5-122

COUNTY: LAGRANGE COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

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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 2010

COUNTY: LAGRANGE COUNTY  
UNIT NAME: LAGRANGE COUNTY PUBLIC LIBRARY

ID: 44-5-122  
PAGE: 1

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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: LAGRANGE COUNTY PUBLIC LIBRARY

ID: 44-5-122

COUNTY: LAGRANGE COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES  
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

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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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