

FEDERAL IDENTIFICATION NUMBER:
35-6001770

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

UNIT NAME:
LAPORTE COUNTY PUBLIC LIBRARY

COUNTY:
LAPORTE COUNTY

ID: 46-5-277
(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 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)
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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: FONDA OWENS

ADDRESS: 904 INDIANA AVE

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

TITLE: INTERIM DIRECTOR

DATE SIGNED: _____

CITY: LAPORTE

EMAIL ADDRESS: CAPPLE@LAPCAT.ORG

ZIP: 46350-0000

*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: LAPORTE COUNTY PUBLIC LIBRARY

ID: 46-5-277

CASH UNITS ONLY

COUNTY: LAPORTE 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						
1 GENERAL	\$-328,351.98	\$3,785,592.36	\$3,306,804.31	\$150,436.07	\$0.00	\$150,436.07
Total by Fund Type:	\$-328,351.98	\$3,785,592.36	\$3,306,804.31	\$150,436.07	\$0.00	\$150,436.07
FUND TYPE: SPECIAL REVENUE						
8 CLEARING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4 DONATIONS	\$4,866.49	\$395.28	\$4,693.59	\$568.18	\$0.00	\$568.18
4 DONATIONS #2	\$4,188.69	\$13,457.54	\$13,642.14	\$4,004.09	\$0.00	\$4,004.09
4 ENDOWMENT #1	\$27,614.51	\$0.00	\$0.00	\$27,614.51	\$0.00	\$27,614.51
4 ENDOWMENT #2	\$19,440.68	\$0.00	\$0.00	\$19,440.68	\$0.00	\$19,440.68
4 ENDOWMENT #3	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
4 ENDOWMENT #4	\$6,622.13	\$0.00	\$0.00	\$6,622.13	\$0.00	\$6,622.13
9 LEVY EXCESS	\$5,897.00	\$0.00	\$0.00	\$5,897.00	\$0.00	\$5,897.00
12 RAINY DAY	\$18,088.17	\$1,006,990.18	\$0.00	\$1,025,078.35	\$0.00	\$1,025,078.35
4 SAVINGS ACCOUNT/INVESTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
6 STATE GRANT	\$0.00	\$3,397.00	\$0.00	\$3,397.00	\$0.00	\$3,397.00
6 STATE GRANT # 2	\$0.00	\$7,800.00	\$7,800.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$88,217.67	\$1,032,040.00	\$26,135.73	\$1,094,121.94	\$1,000.00	\$1,095,121.94
FUND TYPE: DEBT SERVICE						
1 DEBT SERVICE - OTHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2 LEASE RENTAL PAYMENT	\$767,049.88	\$365,471.55	\$1,006,990.18	\$125,531.25	\$0.00	\$125,531.25
Total by Fund Type:	\$767,049.88	\$365,471.55	\$1,006,990.18	\$125,531.25	\$0.00	\$125,531.25
FUND TYPE: CAPITAL PROJECTS						
11 LIBRARY CAPITAL PROJECTS	\$8,599.93	\$197,335.37	\$177,638.65	\$28,296.65	\$0.00	\$28,296.65
3 LIBRARY IMPROVEMENT RESERVE	\$787,143.64	\$0.00	\$25,000.00	\$762,143.64	\$0.00	\$762,143.64
Total by Fund Type:	\$795,743.57	\$197,335.37	\$202,638.65	\$790,440.29	\$0.00	\$790,440.29
FUND TYPE: AGENCY						
1 PAYROLL WITHHOLDINGS-OTHER	\$418.98	\$639,742.20	\$639,906.08	\$255.10	\$0.00	\$255.10

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAPORTE COUNTY PUBLIC LIBRARY

ID: 46-5-277

CASH UNITS ONLY

COUNTY: LAPORTE COUNTY

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

PAGE: 2

<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						
5 PLAC CARD	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$418.98	\$639,842.20	\$640,006.08	\$255.10	\$0.00	\$255.10
<hr/>						
Subtotal All Funds:	\$1,323,078.12	\$6,020,281.48	\$5,182,574.95	\$2,160,784.65	\$1,000.00	\$2,161,784.65

Section II

Less:

Investment Sales	\$0.00					
Investment Purchases				\$0.00		
Transfers In		\$1,006,990.18				
Transfers Out				\$1,006,990.18		
Net Receipts and Disbursements		\$5,013,291.30		\$4,175,584.77		

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

ID: 46-5-277 PAGE: 1
 UNIT NAME: LAPORTE COUNTY PUBLIC LIBRARY
 COUNTY: LAPORTE COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>1 GENERAL</u>	
4001	GENERAL PROPERTY TAXES	\$2,954,265.28
	Total for: TAXES	\$2,954,265.28
4240	STATEWIDE LIBRARY CARD PROGRAM	\$65.00
4250	STATE GRANTS-OTHER	\$1,979.59
4002	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$345,508.64
4004	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$344,589.96
4250	RIVERBOAT REVENUE SHARING	\$5,000.00
	Total for: INTERGOVERNMENTAL	\$697,143.19
4310	COPY MACHINE CHARGES	\$3,715.62
4250	STATE REIMBURSEMENTS FOR SERVICES	\$0.00
4250	CHARGES FOR SERVICES-OTHER	\$1,761.86
	Total for: CHARGES FOR SERVICES	\$5,477.48
4220	FINES AND FEES-OTHER	\$87,091.32
4230	FINES AND FEES-OTHER	\$12,951.04
4270	FINES AND FEES-OTHER	\$10,933.84
	Total for: FINES, FORFEITURES, AND FEES	\$110,976.20
4150	INTEREST EARNED	\$14,337.25
4250	MISCELLANEOUS REVENUE-OTHER	\$3,392.96
	Total for: MISCELLANEOUS	\$17,730.21
	TOTAL RECEIPTS FOR 1 GENERAL	\$3,785,592.36
Fund:	<u>4 DONATIONS</u>	
41044032	CONTRIBUTIONS AND DONATIONS	\$395.28
	Total for: MISCELLANEOUS	\$395.28
	TOTAL RECEIPTS FOR 4 DONATIONS	\$395.28
Fund:	<u>6 STATE GRANT</u>	
61014030	STATE GRANTS-OTHER	\$3,397.00
	Total for: INTERGOVERNMENTAL	\$3,397.00
	TOTAL RECEIPTS FOR 6 STATE GRANT	\$3,397.00
Fund:	<u>4 DONATIONS #2</u>	
41024030	CONTRIBUTIONS AND DONATIONS	\$13,457.54
	Total for: MISCELLANEOUS	\$13,457.54
	TOTAL RECEIPTS FOR 4 DONATIONS #2	\$13,457.54
Fund:	<u>6 STATE GRANT # 2</u>	
61024030	STATE GRANTS-OTHER	\$7,800.00
	Total for: INTERGOVERNMENTAL	\$7,800.00

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

ID: 46-5-277 PAGE: 2

UNIT NAME: LAPORTE COUNTY PUBLIC LIBRARY
 COUNTY: LAPORTE COUNTY

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 6 STATE GRANT # 2	\$7,800.00
Fund: <u>12 RAINY DAY</u>	
120004032 TRANSFER OF FUNDS-OTHER	\$1,006,990.18
Total for: OTHER FINANCING SOURCES	\$1,006,990.18
TOTAL RECEIPTS FOR 12 RAINY DAY	\$1,006,990.18
Fund: <u>2 LEASE RENTAL PAYMENT</u>	
20004001 GENERAL PROPERTY TAXES	\$324,474.75
Total for: TAXES	\$324,474.75
20004002 AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$37,948.10
Total for: INTERGOVERNMENTAL	\$37,948.10
20004150 INTEREST EARNED	\$3,048.70
Total for: MISCELLANEOUS	\$3,048.70
TOTAL RECEIPTS FOR 2 LEASE RENTAL PAYMENT	\$365,471.55
Fund: <u>1 DEBT SERVICE - OTHER</u>	
10002041 TAX ANTICIPATION WARRANTS	\$0.00
Total for: OTHER FINANCING SOURCES	\$0.00
TOTAL RECEIPTS FOR 1 DEBT SERVICE - OTHER	\$0.00
Fund: <u>11 LIBRARY CAPITAL PROJECTS</u>	
110004001 GENERAL PROPERTY TAXES	\$176,143.45
Total for: TAXES	\$176,143.45
110004002 AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$20,600.43
Total for: INTERGOVERNMENTAL	\$20,600.43
110004150 INTEREST EARNED	\$591.49
Total for: MISCELLANEOUS	\$591.49
TOTAL RECEIPTS FOR 11 LIBRARY CAPITAL PROJECTS	\$197,335.37
Fund: <u>1 PAYROLL WITHHOLDINGS-OTHER</u>	
10002040 OTHER FINANCING SOURCES	\$639,742.20
Total for: OTHER FINANCING SOURCES	\$639,742.20
TOTAL RECEIPTS FOR 1 PAYROLL WITHHOLDINGS-OTHER	\$639,742.20
Fund: <u>5 PLAC CARD</u>	
50004026 PLAC CARD SALES	\$100.00
Total for: OTHER FINANCING SOURCES	\$100.00
TOTAL RECEIPTS FOR 5 PLAC CARD	\$100.00

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

ID: 46-5-277 PAGE: 3

UNIT NAME: LAPORTE COUNTY PUBLIC LIBRARY

COUNTY: LAPORTE COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>1 PAYROLL WITHHOLDINGS-OTHER</u>	
Total Receipts:	\$6,020,281.48

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

ID: 46-5-277 PAGE: 1
COUNTY: LAPORTE COUNTY
UNIT NAME: LAPORTE COUNTY PUBLIC LIBRARY

Fund:	1 GENERAL		
	PERSONAL SERVICES		\$2,358,922.25
	SUPPLIES		\$72,092.67
	OTHER SERVICES AND CHARGES		\$445,493.71
	CAPITAL OUTLAY		\$430,295.68
	TOTAL		\$3,306,804.31

Fund:	4 DONATIONS		
	OTHER SERVICES AND CHARGES		\$0.00
	CAPITAL OUTLAY		\$4,693.59
	PURCHASE OF INVESTMENTS		\$0.00
	TOTAL		\$4,693.59

Fund:	4 DONATIONS #2		
	OTHER SERVICES AND CHARGES		\$12,383.47
	CAPITAL OUTLAY		\$1,258.67
	TOTAL		\$13,642.14

Fund:	6 STATE GRANT # 2		
	CAPITAL OUTLAY		\$7,800.00
	TOTAL		\$7,800.00

Fund:	2 LEASE RENTAL PAYMENT		
	OTHER SERVICES AND CHARGES		\$0.00
	TRANSFER OF FUNDS		\$1,006,990.18
	TOTAL		\$1,006,990.18

Fund:	1 DEBT SERVICE - OTHER		
	OTHER DISBURSEMENTS		\$0.00
	TOTAL		\$0.00

Fund:	11 LIBRARY CAPITAL PROJECTS		
	OTHER SERVICES AND CHARGES		\$148,475.30
	CAPITAL OUTLAY		\$29,163.35
	TOTAL		\$177,638.65

Fund:	3 LIBRARY IMPROVEMENT RESERVE		
	OTHER SERVICES AND CHARGES		\$5,270.00
	CAPITAL OUTLAY		\$19,730.00
	TOTAL		\$25,000.00

Fund:	1 PAYROLL WITHHOLDINGS-OTHER		
	OTHER DISBURSEMENTS		\$639,906.08
	TOTAL		\$639,906.08

Fund:	5 PLAC CARD		
	OTHER SERVICES AND CHARGES		\$100.00
	TOTAL		\$100.00

TOTAL DISBURSEMENTS:			\$5,182,574.95
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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>
		1ST SOURCE BANK MMSA	1004XXXX	\$3,101.01			\$0.00
		LAPORTE SAVINGS BANK MMSA	43XXXX	\$1,311,692.17			\$2,133,059.35
		WELLS FARGO BANK CHECKING	800000XXXX	\$6,353.36			\$26,489.46
		WELLS FARGO BANK CKG	800060XXXX	\$150.00			\$150.00
		WELLS FARGO MERCHANT CKG	196671XXXX	\$1,781.58			\$1,085.84

Total CASH: **\$2,160,784.65**

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>
03/26/2009	4 SAVINGS ACCOUNT/INVEST MENT	CERTIFICATE OF DEPOSIT	34267	\$1,000.00	03/26/2012	2.25	\$1,000.00

Total by Fund: **\$1,000.00**

Total INVESTMENTS: **\$1,000.00**

Total Cash and Investments: **\$2,161,784.65**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAPORTE COUNTY PUBLIC LIBRARY
COUNTY: LAPORTE COUNTY

ID: 46-5-277

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: LAPORTE COUNTY PUBLIC LIBRARY

ID: 46-5-277

COUNTY: LAPORTE 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: LAPORTE COUNTY PUBLIC LIBRARY

ID: 46-5-277

COUNTY: LAPORTE 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: LAPORTE COUNTY
UNIT NAME: LAPORTE COUNTY PUBLIC LIBRARY

ID: 46-5-277
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: LAPORTE COUNTY PUBLIC LIBRARY

ID: 46-5-277

COUNTY: LAPORTE 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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