

FEDERAL IDENTIFICATION NUMBER:
50-0000147

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

UNIT NAME:
BREMEN PUBLIC LIBRARY

COUNTY:
MARSHALL COUNTY

ID: 50-5-147
(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: MARSHA PATTERSON DATE SIGNED: _____
ADDRESS: 304 N. JACKSON ST. CITY: BREMEN
P.O. BOX 130 EMAIL ADDRESS: MPATTERS@BREMEN.LIB.IN.US
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 546-2849 ZIP: 46506-0130

*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: BREMEN PUBLIC LIBRARY

ID: 50-5-147

CASH UNITS ONLY

COUNTY: MARSHALL 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	\$177,451.75	\$631,444.27	\$649,425.44	\$159,470.58	\$0.00	\$159,470.58
170 PETTY CASH	\$75.00	\$0.00	\$0.00	\$75.00	\$0.00	\$75.00
Total by Fund Type:	\$177,526.75	\$631,444.27	\$649,425.44	\$159,545.58	\$0.00	\$159,545.58
FUND TYPE: SPECIAL REVENUE						
120 GIFT	\$1,353.69	\$1,353.17	\$1,655.27	\$1,051.59	\$0.00	\$1,051.59
110 GIFT #2	\$39,631.69	\$2,301.01	\$3,175.04	\$38,757.66	\$0.00	\$38,757.66
160 GRANT, MISC	\$226.22	\$0.00	\$0.00	\$226.22	\$0.00	\$226.22
107 LEVY EXCESS	\$0.00	\$1,630.29	\$0.00	\$1,630.29	\$0.00	\$1,630.29
190 RAINY DAY	\$277,390.65	\$28,512.65	\$18,195.00	\$287,708.30	\$0.00	\$287,708.30
165 STATE GRANT	\$3,300.00	\$3,179.00	\$3,407.90	\$3,071.10	\$0.00	\$3,071.10
Total by Fund Type:	\$321,902.25	\$36,976.12	\$26,433.21	\$332,445.16	\$0.00	\$332,445.16
FUND TYPE: DEBT SERVICE						
140 LEASE RENTAL PAYMENT	\$9,124.82	\$166,017.59	\$128,442.14	\$46,700.27	\$0.00	\$46,700.27
Total by Fund Type:	\$9,124.82	\$166,017.59	\$128,442.14	\$46,700.27	\$0.00	\$46,700.27
FUND TYPE: CAPITAL PROJECTS						
150 LIBRARY IMPROVEMENT RESERVE	\$693,669.56	\$10,483.78	\$0.00	\$704,153.34	\$0.00	\$704,153.34
Total by Fund Type:	\$693,669.56	\$10,483.78	\$0.00	\$704,153.34	\$0.00	\$704,153.34
FUND TYPE: AGENCY						
200 PAYROLL	\$1,095.26	\$70,798.16	\$71,893.42	\$0.00	\$0.00	\$0.00
130 PLAC CARD	\$0.00	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$1,095.26	\$71,048.16	\$72,143.42	\$0.00	\$0.00	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BREMEN PUBLIC LIBRARY

ID: 50-5-147

CASH UNITS ONLY

COUNTY: MARSHALL 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>
Section I						
Subtotal All Funds:	\$1,203,318.64	\$915,969.92	\$876,444.21	\$1,242,844.35	\$0.00	\$1,242,844.35
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$23,195.00				
Transfers Out			\$23,195.00			
Net Receipts and Disbursements		\$892,774.92	\$853,249.21			

	<u>Title</u>	<u>Amount</u>
Fund:	<u>100 GENERAL</u>	
10001080	GENERAL PROPERTY TAXES	\$385,925.03
	Total for: TAXES	\$385,925.03
	FED. GRANTS-LSTA GRANTS	\$5,594.00
1000184	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$807.50
1000183	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$28,892.67
1000185	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$5,238.11
1000181	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$133,579.00
1000182	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$29,450.87
	Total for: INTERGOVERNMENTAL	\$203,562.15
1000103	COPY MACHINE CHARGES	\$2,799.10
	Total for: CHARGES FOR SERVICES	\$2,799.10
	FINES AND FEES-OTHER	\$14,326.56
	Total for: FINES, FORFEITURES, AND FEES	\$14,326.56
10001090	INTEREST EARNED	\$90.55
1000106	RENTAL OF PROPERTY	\$6,000.00
	Total for: MISCELLANEOUS	\$6,090.55
1009100	TRANSFER OF FUNDS-OTHER	\$18,195.00
1000107	REFUNDS-OTHER	\$20.80
	REIMBURSEMENTS-OTHER	\$525.08
	Total for: OTHER FINANCING SOURCES	\$18,740.88
	TOTAL RECEIPTS FOR 100 GENERAL	\$631,444.27
Fund:	<u>165 STATE GRANT</u>	
1656000	STATE GRANTS-OTHER	\$3,179.00
	Total for: INTERGOVERNMENTAL	\$3,179.00
	TOTAL RECEIPTS FOR 165 STATE GRANT	\$3,179.00
Fund:	<u>120 GIFT</u>	
1200122	CONTRIBUTIONS AND DONATIONS	\$1,353.17
	Total for: MISCELLANEOUS	\$1,353.17
	TOTAL RECEIPTS FOR 120 GIFT	\$1,353.17
Fund:	<u>190 RAINY DAY</u>	
	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$26,151.64
	Total for: INTERGOVERNMENTAL	\$26,151.64
1900191	INTEREST EARNED	\$2,361.01
	Total for: MISCELLANEOUS	\$2,361.01
	TOTAL RECEIPTS FOR 190 RAINY DAY	\$28,512.65

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

ID: 50-5-147 PAGE: 2

UNIT NAME: BREMEN PUBLIC LIBRARY

COUNTY: MARSHALL COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>110 GIFT #2</u>	
1100113	CONTRIBUTIONS AND DONATIONS	\$240.00
	MISCELLANEOUS REVENUE-OTHER	\$1,037.18
	Total for: MISCELLANEOUS	\$1,277.18
	TRANSFER OF FUNDS-OTHER	\$0.00
11001120	SALE OF CAPITAL ASSETS	\$1,023.83
	Total for: OTHER FINANCING SOURCES	\$1,023.83
TOTAL RECEIPTS FOR 110 GIFT #2		\$2,301.01
Fund:	<u>107 LEVY EXCESS</u>	
10791070	MISCELLANEOUS REVENUE-OTHER	\$1,630.29
	Total for: MISCELLANEOUS	\$1,630.29
TOTAL RECEIPTS FOR 107 LEVY EXCESS		\$1,630.29
Fund:	<u>140 LEASE RENTAL PAYMENT</u>	
14001410	GENERAL PROPERTY TAXES	\$152,253.12
	Total for: TAXES	\$152,253.12
14001420	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$316.00
14001430	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$11,398.58
1400146	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,049.89
	Total for: INTERGOVERNMENTAL	\$13,764.47
	TRANSFER OF FUNDS-OTHER	\$0.00
	Total for: OTHER FINANCING SOURCES	\$0.00
TOTAL RECEIPTS FOR 140 LEASE RENTAL PAYMENT		\$166,017.59
Fund:	<u>150 LIBRARY IMPROVEMENT RESERVE</u>	
15001520	INTEREST EARNED	\$5,483.78
	Total for: MISCELLANEOUS	\$5,483.78
1500155	TRANSFER FROM LIBRARY OPERATING FUND	\$5,000.00
	Total for: OTHER FINANCING SOURCES	\$5,000.00
TOTAL RECEIPTS FOR 150 LIBRARY IMPROVEMENT RESERVE		\$10,483.78
Fund:	<u>200 PAYROLL</u>	
200	MISCELLANEOUS REVENUE-OTHER	\$70,798.16
	Total for: MISCELLANEOUS	\$70,798.16
TOTAL RECEIPTS FOR 200 PAYROLL		\$70,798.16
Fund:	<u>130 PLAC CARD</u>	
13001310	PLAC CARD SALES	\$250.00

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

ID: 50-5-147 PAGE: 3

UNIT NAME: BREMEN PUBLIC LIBRARY

COUNTY: MARSHALL COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>200 PAYROLL</u>	
Total for: OTHER FINANCING SOURCES	\$250.00
TOTAL RECEIPTS FOR 130 PLAC CARD	\$250.00
Total Receipts:	\$915,969.92

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

ID: 50-5-147 PAGE: 1
COUNTY: MARSHALL COUNTY
UNIT NAME: BREMEN PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$396,461.58
	SUPPLIES		\$10,234.77
	OTHER SERVICES AND CHARGES		\$128,330.62
	CAPITAL OUTLAY		\$91,128.47
	OTHER DISBURSEMENTS		\$75.00
	TRANSFER OF FUNDS		\$23,195.00
	TOTAL		\$649,425.44

Fund:	165 STATE GRANT		
	OTHER SERVICES AND CHARGES		\$0.00
	CAPITAL OUTLAY		\$3,407.90
	TOTAL		\$3,407.90

Fund:	120 GIFT		
	PERSONAL SERVICES		\$505.00
	SUPPLIES		\$1,150.27
	CAPITAL OUTLAY		\$0.00
	TOTAL		\$1,655.27

Fund:	190 RAINY DAY		
	CAPITAL OUTLAY		\$18,195.00
	OTHER DISBURSEMENTS		\$0.00
	TRANSFER OF FUNDS		\$0.00
	TOTAL		\$18,195.00

Fund:	110 GIFT #2		
	CAPITAL OUTLAY		\$3,175.04
	OTHER DISBURSEMENTS		\$0.00
	TRANSFER OF FUNDS		\$0.00
	TOTAL		\$3,175.04

Fund:	140 LEASE RENTAL PAYMENT		
	CAPITAL OUTLAY		\$128,442.14
	TRANSFER OF FUNDS		\$0.00
	TOTAL		\$128,442.14

Fund:	200 PAYROLL		
	PERSONAL SERVICES		\$71,893.42
	TOTAL		\$71,893.42

Fund:	130 PLAC CARD		
	OTHER SERVICES AND CHARGES		\$250.00
	CAPITAL OUTLAY		\$0.00
	TOTAL		\$250.00

TOTAL DISBURSEMENTS:			\$876,444.21
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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>
		CHECKING ACCOUNT	700XXXX	\$232,183.43			\$250,907.71
		PETTY CASH	PETTY CASH	\$75.00			\$75.00
		RAINY DAY MONEY MARKET	190	\$277,390.65			\$287,708.30
		LIBRARY IMPROVEMENT RESER	150	\$693,669.56			\$704,153.34
		LIBRARY IMPROVEMENT RESER	330022XXX	\$693,669.56			\$0.00
		RAINY DAY FUND	330022XXX	\$277,390.65			\$0.00

Total CASH: **\$1,242,844.35**

Total Cash and Investments: **\$1,242,844.35**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BREMEN PUBLIC LIBRARY
COUNTY: MARSHALL COUNTY

ID: 50-5-147

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: BREMEN PUBLIC LIBRARY

ID: 50-5-147

COUNTY: MARSHALL 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: BREMEN PUBLIC LIBRARY

ID: 50-5-147

COUNTY: MARSHALL 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: MARSHALL COUNTY
UNIT NAME: BREMEN PUBLIC LIBRARY

ID: 50-5-147
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: BREMEN PUBLIC LIBRARY

ID: 50-5-147

COUNTY: MARSHALL 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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