

FEDERAL IDENTIFICATION NUMBER:
35-1085339

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

UNIT NAME:
TIPPECANOE COUNTY PUBLIC LIBRARY

COUNTY:
TIPPECANOE COUNTY

ID: 79-5-280
(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: _____

PRINTED NAME OF OFFICIAL: JOS HOLMAN

ADDRESS: 627 SOUTH STREET

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

TITLE: COUNTY LIBRARIAN

DATE SIGNED: _____

CITY: LAFAYETTE

EMAIL ADDRESS: NTERRY@TCPL.LIB.IN.US

ZIP: 47901-0000

*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: TIPPECANOE COUNTY PUBLIC LIBRARY

ID: 79-5-280

CASH UNITS ONLY

COUNTY: TIPPECANOE 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	\$614,397.13	\$4,726,090.27	\$4,859,476.47	\$481,010.93	\$0.00	\$481,010.93
Total by Fund Type:	\$614,397.13	\$4,726,090.27	\$4,859,476.47	\$481,010.93	\$0.00	\$481,010.93
FUND TYPE: SPECIAL REVENUE						
120 BOOKS FOR KEEPS	\$-21.86	\$0.00	\$0.00	\$-21.86	\$0.00	\$-21.86
121 BROWNE	\$1,178.13	\$0.00	\$0.00	\$1,178.13	\$0.00	\$1,178.13
118 CONFLICTING BLDGING CLAIMS	\$139.35	\$0.00	\$0.00	\$139.35	\$0.00	\$139.35
110 GIFT	\$192,994.17	\$37,002.61	\$43,742.66	\$186,254.12	\$0.00	\$186,254.12
117 GREGORY	\$30,719.45	\$0.00	\$0.00	\$30,719.45	\$0.00	\$30,719.45
105 LEVY EXCESS	\$25,864.00	\$0.00	\$0.00	\$25,864.00	\$0.00	\$25,864.00
115 MELHORN	\$3,180.13	\$0.00	\$0.00	\$3,180.13	\$0.00	\$3,180.13
123 MENTAL HLTH	\$868.52	\$0.00	\$0.00	\$868.52	\$0.00	\$868.52
116 PACEY	\$11,177.40	\$0.00	\$0.00	\$11,177.40	\$0.00	\$11,177.40
124 PEFCU	\$1,380.92	\$0.00	\$1,217.23	\$163.69	\$0.00	\$163.69
500 PLAC	\$621.51	\$200.00	\$320.00	\$501.51	\$0.00	\$501.51
412 PSI-YA GRANT	\$651.32	\$0.00	\$0.00	\$651.32	\$0.00	\$651.32
126 RAINY DAY	\$458,220.85	\$79,375.92	\$0.00	\$537,596.77	\$0.00	\$537,596.77
114 SWEZEY	\$135,623.62	\$0.00	\$0.00	\$135,623.62	\$0.00	\$135,623.62
Total by Fund Type:	\$862,597.51	\$116,578.53	\$45,279.89	\$933,896.15	\$0.00	\$933,896.15
FUND TYPE: DEBT SERVICE						
160 BOND AND INTEREST REDEMPTION	\$286,383.72	\$839,046.66	\$703,685.00	\$421,745.38	\$0.00	\$421,745.38
Total by Fund Type:	\$286,383.72	\$839,046.66	\$703,685.00	\$421,745.38	\$0.00	\$421,745.38
FUND TYPE: CAPITAL PROJECTS						
400 CONSTRUCTION	\$-132,790.41	\$0.00	\$0.00	\$-132,790.41	\$0.00	\$-132,790.41
316 CONSTRUCTION #2	\$6,877.56	\$0.00	\$0.00	\$6,877.56	\$0.00	\$6,877.56
125 LIBRARY CAPITAL PROJECTS	\$40,781.51	\$0.00	\$5,720.70	\$35,060.81	\$0.00	\$35,060.81
150 LIBRARY IMPROVEMENT RESERVE	\$463,922.66	\$100,000.00	\$0.00	\$563,922.66	\$0.00	\$563,922.66

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TIPPECANOE COUNTY PUBLIC LIBRARY

ID: 79-5-280

CASH UNITS ONLY

COUNTY: TIPPECANOE 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						
Total by Fund Type:	\$378,791.32	\$100,000.00	\$5,720.70	\$473,070.62	\$0.00	\$473,070.62
FUND TYPE: INVESTMENT TRUST						
161 AKELEY	\$171,519.71	\$1,342.60	\$0.00	\$172,862.31	\$0.00	\$172,862.31
Total by Fund Type:	\$171,519.71	\$1,342.60	\$0.00	\$172,862.31	\$0.00	\$172,862.31
Subtotal All Funds:	\$2,313,689.39	\$5,783,058.06	\$5,614,162.06	\$2,482,585.39	\$0.00	\$2,482,585.39

Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In		\$100,000.00	
Transfers Out			\$100,000.00
Net Receipts and Disbursements		\$5,683,058.06	\$5,514,162.06

	<u>Title</u>	<u>Amount</u>
Fund:	<u>100 GENERAL</u>	
355000	GENERAL PROPERTY TAXES	\$3,219,793.81
355100	OTHER TAXES	\$11,560.86
	Total for: TAXES	\$3,231,354.67
315000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$22,577.00
300000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$269,099.64
308000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$26,467.00
305000	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$882,848.04
	Total for: INTERGOVERNMENTAL	\$1,200,991.68
3650000	COPY MACHINE CHARGES	\$2,983.43
	Total for: CHARGES FOR SERVICES	\$2,983.43
325000	FINES AND FEES-OTHER	\$47,287.36
325100	FINES AND FEES-OTHER	\$17,342.85
	Total for: FINES, FORFEITURES, AND FEES	\$64,630.21
310000	INTEREST EARNED	\$27.72
345000	MISCELLANEOUS REVENUE-OTHER	\$10,515.08
331000	MISCELLANEOUS REVENUE-OTHER	\$0.00
326000	MISCELLANEOUS REVENUE-OTHER	\$215,587.48
	Total for: MISCELLANEOUS	\$226,130.28
428000	OTHER FINANCING SOURCES	\$0.00
	Total for: OTHER FINANCING SOURCES	\$0.00
	TOTAL RECEIPTS FOR 100 GENERAL	\$4,726,090.27
Fund:	<u>110 GIFT</u>	
345000	CONTRIBUTIONS AND DONATIONS	\$37,002.61
	Total for: MISCELLANEOUS	\$37,002.61
	TOTAL RECEIPTS FOR 110 GIFT	\$37,002.61
Fund:	<u>126 RAINY DAY</u>	
305000	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$79,375.92
	Total for: INTERGOVERNMENTAL	\$79,375.92
	TOTAL RECEIPTS FOR 126 RAINY DAY	\$79,375.92
Fund:	<u>124 PEFCU</u>	
	CONTRIBUTIONS AND DONATIONS	\$0.00
	Total for: MISCELLANEOUS	\$0.00
	TOTAL RECEIPTS FOR 124 PEFCU	\$0.00
Fund:	<u>500 PLAC</u>	
360000	PLAC CARD SALES	\$200.00

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

ID: 79-5-280 PAGE: 2

UNIT NAME: TIPPECANOE COUNTY PUBLIC LIBRARY

COUNTY: TIPPECANOE COUNTY

<u>Title</u>	<u>Amount</u>
Total for: OTHER FINANCING SOURCES	\$200.00
TOTAL RECEIPTS FOR 500 PLAC	\$200.00
Fund: <u>160 BOND AND INTEREST REDEMPTION</u>	
355000 GENERAL PROPERTY TAXES	\$758,129.70
Total for: TAXES	\$758,129.70
3150000 FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$4,876.00
300000 AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$70,318.90
308000 COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$5,715.00
Total for: INTERGOVERNMENTAL	\$80,909.90
310000 INTEREST EARNED	\$7.06
Total for: MISCELLANEOUS	\$7.06
TOTAL RECEIPTS FOR 160 BOND AND INTEREST REDEMPTION	\$839,046.66
Fund: <u>125 LIBRARY CAPITAL PROJECTS</u>	
355000 GENERAL PROPERTY TAXES	\$0.00
Total for: TAXES	\$0.00
315000 FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$0.00
300000 AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$0.00
308000 COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$0.00
Total for: INTERGOVERNMENTAL	\$0.00
TOTAL RECEIPTS FOR 125 LIBRARY CAPITAL PROJECTS	\$0.00
Fund: <u>150 LIBRARY IMPROVEMENT RESERVE</u>	
TRANSFER FROM LIBRARY OPERATING FUND	\$100,000.00
Total for: OTHER FINANCING SOURCES	\$100,000.00
TOTAL RECEIPTS FOR 150 LIBRARY IMPROVEMENT RESERVE	\$100,000.00
Fund: <u>161 AKELEY</u>	
INTEREST EARNED	\$1,342.60
Total for: MISCELLANEOUS	\$1,342.60
TOTAL RECEIPTS FOR 161 AKELEY	\$1,342.60
Total Receipts:	\$5,783,058.06

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

ID: 79-5-280 PAGE: 1
COUNTY: TIPPECANOE COUNTY
UNIT NAME: TIPPECANOE COUNTY PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$3,079,696.48
	SUPPLIES		\$114,188.04
	OTHER SERVICES AND CHARGES		\$428,957.83
	CAPITAL OUTLAY		\$1,136,634.12
	OTHER DISBURSEMENTS		\$0.00
	TRANSFER OF FUNDS		\$100,000.00
	TOTAL		\$4,859,476.47

Fund:	110 GIFT		
	SUPPLIES		\$85.58
	OTHER SERVICES AND CHARGES		\$43,500.00
	CAPITAL OUTLAY		\$157.08
	TOTAL		\$43,742.66

Fund:	114 SWEZEY		
	CAPITAL OUTLAY		\$0.00
	TOTAL		\$0.00

Fund:	124 PEFCU		
	SUPPLIES		\$1,174.00
	OTHER SERVICES AND CHARGES		\$43.23
	OTHER DISBURSEMENTS		\$0.00
	TOTAL		\$1,217.23

Fund:	500 PLAC		
	OTHER SERVICES AND CHARGES		\$320.00
	TOTAL		\$320.00

Fund:	160 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$703,685.00
	TOTAL		\$703,685.00

Fund:	125 LIBRARY CAPITAL PROJECTS		
	OTHER SERVICES AND CHARGES		\$0.00
	CAPITAL OUTLAY		\$5,720.70
	TOTAL		\$5,720.70

TOTAL DISBURSEMENTS:			\$5,614,162.06
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TIPPECANOE COUNTY PUBLIC LIBRARY

ID: 79-5-280

COUNTY: TIPPECANOE COUNTY

PART 4 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

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	103103829				\$2,287,493.88
		FLEX	112670265				\$21,864.29
		SAVINGS	1091018776				\$364.91

Total CASH: **\$2,309,723.08**

Total Cash and Investments: **\$2,309,723.08**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TIPPECANOE COUNTY PUBLIC LIBRARY
COUNTY: TIPPECANOE COUNTY

ID: 79-5-280

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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:

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

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TIPPECANOE COUNTY PUBLIC LIBRARY

ID: 79-5-280

COUNTY: TIPPECANOE 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: TIPPECANOE COUNTY PUBLIC LIBRARY

ID: 79-5-280

COUNTY: TIPPECANOE 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: TIPPECANOE COUNTY
UNIT NAME: TIPPECANOE COUNTY PUBLIC LIBRARY

ID: 79-5-280
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: TIPPECANOE COUNTY PUBLIC LIBRARY

ID: 79-5-280

COUNTY: TIPPECANOE 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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