

FEDERAL IDENTIFICATION NUMBER:
35-6007141

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

UNIT NAME:
AKRON CARNEGIE PUBLIC LIBRARY

COUNTY:
FULTON COUNTY

ID: 25-5-55
(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: INTERIM DIRECTOR
PRINTED NAME OF OFFICIAL: JANET HAWLEY DATE SIGNED: _____
ADDRESS: 205 E ROCHESTER STREET CITY: AKRON
P. O. BOX 428 EMAIL ADDRESS: AKRONADM@AKRON.LIB.IN.US
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 893-4113 ZIP: 46910-0000

*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).

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						
100 GENERAL	\$209,152.97	\$232,602.81	\$173,477.08	\$268,278.70	\$0.00	\$268,278.70
Total by Fund Type:	\$209,152.97	\$232,602.81	\$173,477.08	\$268,278.70	\$0.00	\$268,278.70
FUND TYPE: SPECIAL REVENUE						
140 GIFT	\$4,337.86	\$1,789.49	\$2,600.32	\$3,527.03	\$0.00	\$3,527.03
145 GIFTS BUILDING FUND	\$50,111.34	\$19,399.49	\$15,722.00	\$53,788.83	\$53,116.49	\$106,905.32
130 LEVY EXCESS	\$0.00	\$10,539.80	\$0.00	\$10,539.80	\$0.00	\$10,539.80
120 RAINY DAY	\$5,668.07	\$7,062.90	\$0.00	\$12,730.97	\$0.00	\$12,730.97
101 STATE GRANT	\$2,927.00	\$1,193.00	\$2,034.00	\$2,086.00	\$0.00	\$2,086.00
Total by Fund Type:	\$63,044.27	\$39,984.68	\$20,356.32	\$82,672.63	\$53,116.49	\$135,789.12
FUND TYPE: DEBT SERVICE						
125 DEBT SERVICE - OTHER	\$34,881.14	\$159,103.24	\$121,542.00	\$72,442.38	\$0.00	\$72,442.38
Total by Fund Type:	\$34,881.14	\$159,103.24	\$121,542.00	\$72,442.38	\$0.00	\$72,442.38
FUND TYPE: CAPITAL PROJECTS						
135 CAPITAL PROJECTS	\$0.00	\$1,791.49	\$1,791.49	\$0.00	\$0.00	\$0.00
110 LIBRARY IMPROVEMENT RESERVE	\$10,360.03	\$5.62	\$0.00	\$10,365.65	\$0.00	\$10,365.65
Total by Fund Type:	\$10,360.03	\$1,797.11	\$1,791.49	\$10,365.65	\$0.00	\$10,365.65
FUND TYPE: AGENCY						
200 PAYROLL - COUNTY TAX	\$0.00	\$1,338.56	\$1,338.56	\$0.00	\$0.00	\$0.00
200 PAYROLL - DEFERRED COMP	\$0.00	\$900.00	\$900.00	\$0.00	\$0.00	\$0.00
200 PAYROLL - FICA_MEDICARE	\$0.00	\$7,229.54	\$7,229.54	\$0.00	\$0.00	\$0.00
200 PAYROLL - STATE TAX	\$0.00	\$3,225.75	\$3,225.75	\$0.00	\$0.00	\$0.00
200 PAYROLL WITHHOLDING-FEDERAL	\$0.00	\$11,308.47	\$11,308.47	\$0.00	\$0.00	\$0.00
115 PLAC CARD	\$0.00	\$200.00	\$150.00	\$50.00	\$0.00	\$50.00
Total by Fund Type:	\$0.00	\$24,202.32	\$24,152.32	\$50.00	\$0.00	\$50.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: AKRON CARNEGIE PUBLIC LIBRARY

ID: 25-5-55

CASH UNITS ONLY

COUNTY: FULTON 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						
Subtotal All Funds:	\$317,438.41	\$457,690.16	\$341,319.21	\$433,809.36	\$53,116.49	\$486,925.85
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$10,411.00				
Transfers Out			\$10,411.00			
Net Receipts and Disbursements		\$447,279.16	\$330,908.21			

<u>Title</u>	<u>Amount</u>
Fund: <u>100 GENERAL</u>	
GENERAL PROPERTY TAXES	\$122,944.88
OTHER TAXES	\$33,202.89
Total for: TAXES	\$156,147.77
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$270.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$10,193.75
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$413.98
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$54,419.75
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$6,555.80
Total for: INTERGOVERNMENTAL	\$71,853.28
FINES AND FEES-OTHER	\$4,596.80
Total for: FINES, FORFEITURES, AND FEES	\$4,596.80
REFUNDS-OTHER	\$4.96
Total for: OTHER FINANCING SOURCES	\$4.96
TOTAL RECEIPTS FOR 100 GENERAL	\$232,602.81
Fund: <u>101 STATE GRANT</u>	
STATE GRANTS-OTHER	\$1,193.00
Total for: INTERGOVERNMENTAL	\$1,193.00
TOTAL RECEIPTS FOR 101 STATE GRANT	\$1,193.00
Fund: <u>140 GIFT</u>	
INTEREST EARNED	\$214.49
RENTAL OF PROPERTY	\$1,370.00
CONTRIBUTIONS AND DONATIONS	\$205.00
Total for: MISCELLANEOUS	\$1,789.49
TOTAL RECEIPTS FOR 140 GIFT	\$1,789.49
Fund: <u>120 RAINY DAY</u>	
MISCELLANEOUS REVENUE-OTHER	\$7,062.90
Total for: MISCELLANEOUS	\$7,062.90
TOTAL RECEIPTS FOR 120 RAINY DAY	\$7,062.90
Fund: <u>130 LEVY EXCESS</u>	
OTHER TAXES	\$5,681.05
Total for: TAXES	\$5,681.05
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$4,858.75
Total for: INTERGOVERNMENTAL	\$4,858.75
TOTAL RECEIPTS FOR 130 LEVY EXCESS	\$10,539.80

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

ID: 25-5-55 PAGE: 2

UNIT NAME: AKRON CARNEGIE PUBLIC LIBRARY

COUNTY: FULTON COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>145 GIFTS BUILDING FUND</u>	
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$6,376.94
Total for: INTERGOVERNMENTAL	\$6,376.94
INTEREST EARNED	\$2,540.22
Total for: MISCELLANEOUS	\$2,540.22
TRANSFER OF FUNDS-OTHER	\$10,411.00
REFUNDS-OTHER	\$71.33
Total for: OTHER FINANCING SOURCES	\$10,482.33
TOTAL RECEIPTS FOR 145 GIFTS BUILDING FUND	\$19,399.49
Fund: <u>125 DEBT SERVICE - OTHER</u>	
GENERAL PROPERTY TAXES	\$147,449.11
Total for: TAXES	\$147,449.11
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$257.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$11,003.11
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$394.02
Total for: INTERGOVERNMENTAL	\$11,654.13
TOTAL RECEIPTS FOR 125 DEBT SERVICE - OTHER	\$159,103.24
Fund: <u>110 LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$5.62
Total for: MISCELLANEOUS	\$5.62
TOTAL RECEIPTS FOR 110 LIBRARY IMPROVEMENT RESERVE	\$5.62
Fund: <u>135 CAPITAL PROJECTS</u>	
OTHER TAXES	\$1,791.49
Total for: TAXES	\$1,791.49
TOTAL RECEIPTS FOR 135 CAPITAL PROJECTS	\$1,791.49
Fund: <u>200 PAYROLL WITHHOLDING-FEDERAL</u>	
OTHER TAXES	\$11,308.47
Total for: TAXES	\$11,308.47
TOTAL RECEIPTS FOR 200 PAYROLL WITHHOLDING-FEDERAL	\$11,308.47
Fund: <u>115 PLAC CARD</u>	
PLAC CARD SALES	\$200.00
Total for: OTHER FINANCING SOURCES	\$200.00
TOTAL RECEIPTS FOR 115 PLAC CARD	\$200.00

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

ID: 25-5-55 PAGE: 3

UNIT NAME: AKRON CARNEGIE PUBLIC LIBRARY

COUNTY: FULTON COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>200 PAYROLL - FICA MEDICARE</u>	
OTHER TAXES	\$7,229.54
Total for: TAXES	\$7,229.54
TOTAL RECEIPTS FOR 200 PAYROLL - FICA_MEDICARE	\$7,229.54
Fund: <u>200 PAYROLL - STATE TAX</u>	
OTHER TAXES	\$3,225.75
Total for: TAXES	\$3,225.75
TOTAL RECEIPTS FOR 200 PAYROLL - STATE TAX	\$3,225.75
Fund: <u>200 PAYROLL - DEFERRED COMP</u>	
OTHER TAXES	\$900.00
Total for: TAXES	\$900.00
TOTAL RECEIPTS FOR 200 PAYROLL - DEFERRED COMP	\$900.00
Fund: <u>200 PAYROLL - COUNTY TAX</u>	
OTHER TAXES	\$1,338.56
Total for: TAXES	\$1,338.56
TOTAL RECEIPTS FOR 200 PAYROLL - COUNTY TAX	\$1,338.56
Total Receipts:	\$457,690.16

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

ID: 25-5-55 PAGE: 1
COUNTY: FULTON COUNTY
UNIT NAME: AKRON CARNEGIE PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$104,254.57
	SUPPLIES		\$2,506.45
	OTHER SERVICES AND CHARGES		\$49,034.02
	CAPITAL OUTLAY		\$14,042.99
	OTHER DISBURSEMENTS		\$3,639.05
	TOTAL		\$173,477.08

Fund:	101 STATE GRANT		
	PERSONAL SERVICES		\$0.00
	OTHER SERVICES AND CHARGES		\$2,034.00
	TOTAL		\$2,034.00

Fund:	140 GIFT		
	PERSONAL SERVICES		\$320.00
	SUPPLIES		\$2,170.32
	OTHER SERVICES AND CHARGES		\$10.00
	OTHER DISBURSEMENTS		\$100.00
	TOTAL		\$2,600.32

Fund:	120 RAINY DAY		
	PERSONAL SERVICES		\$0.00
	OTHER SERVICES AND CHARGES		\$0.00
	TRANSFER OF FUNDS		\$0.00
	TOTAL		\$0.00

Fund:	145 GIFTS BUILDING FUND		
	PERSONAL SERVICES		\$0.00
	SUPPLIES		\$4,193.00
	OTHER SERVICES AND CHARGES		\$1,096.70
	OTHER DISBURSEMENTS		\$21.30
	TRANSFER OF FUNDS		\$10,411.00
	TOTAL		\$15,722.00

Fund:	125 DEBT SERVICE - OTHER		
	PERSONAL SERVICES		\$0.00
	OTHER SERVICES AND CHARGES		\$0.00
	OTHER DISBURSEMENTS		\$121,542.00
	TOTAL		\$121,542.00

Fund:	135 CAPITAL PROJECTS		
	OTHER SERVICES AND CHARGES		\$1,791.49
	TRANSFER OF FUNDS		\$0.00
	TOTAL		\$1,791.49

Fund:	200 PAYROLL WITHHOLDING-FEDERAL		
	PERSONAL SERVICES		\$11,308.47
	TOTAL		\$11,308.47

Fund:	115 PLAC CARD		
	OTHER SERVICES AND CHARGES		\$150.00

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

ID: 25-5-55 PAGE: 2
COUNTY: FULTON COUNTY
UNIT NAME: AKRON CARNEGIE PUBLIC LIBRARY

TOTAL		\$150.00
Fund: 200 PAYROLL - FICA _MEDICARE		
PERSONAL SERVICES		\$7,229.54
TOTAL		\$7,229.54
Fund: 200 PAYROLL - STATE TAX		
PERSONAL SERVICES		\$3,225.75
TOTAL		\$3,225.75
Fund: 200 PAYROLL - DEFERRED COMP		
PERSONAL SERVICES		\$900.00
TOTAL		\$900.00
Fund: 200 PAYROLL - COUNTY TAX		
PERSONAL SERVICES		\$1,338.56
TOTAL		\$1,338.56
TOTAL DISBURSEMENTS:		\$341,319.21

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>
		WFB GENERAL CHECKING	1				\$369,654.88
		WFB BUILDING FUNDS GIFTS	2				\$672.34
		WFB RESERVE FUND	3				\$10,365.65

Total CASH: **\$380,692.87**

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>
09/17/2010	145 GIFTS BUILDING FUND	CERTIFICATE OF DEPOSIT	4	\$45,578.87	09/17/2012	2.00	\$53,116.49

Total by Fund: **\$53,116.49**

Total INVESTMENTS: **\$53,116.49**

Total Cash and Investments: **\$433,809.36**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: AKRON CARNEGIE PUBLIC LIBRARY
COUNTY: FULTON COUNTY

ID: 25-5-55

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: AKRON CARNEGIE PUBLIC LIBRARY

ID: 25-5-55

COUNTY: FULTON 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: AKRON CARNEGIE PUBLIC LIBRARY

ID: 25-5-55

COUNTY: FULTON 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: FULTON COUNTY
UNIT NAME: AKRON CARNEGIE PUBLIC LIBRARY

ID: 25-5-55
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: AKRON CARNEGIE PUBLIC LIBRARY

ID: 25-5-55

COUNTY: FULTON 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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