

FEDERAL IDENTIFICATION NUMBER:
35-1083136

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

UNIT NAME:
ALLEN COUNTY PUBLIC LIBRARY

COUNTY:
ALLEN COUNTY

ID: 2-5-260
(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 2009

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: FINANCIAL MGR/TREASURER
PRINTED NAME OF OFFICIAL: DAVID SEDESTROM DATE SIGNED: _____
ADDRESS: 900 LIBRARY PLAZA CITY: FORT WAYNE
P.O.BOX 2270 EMAIL ADDRESS: DSEDESTROM@ACPL.INFO
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 421-1270 ZIP: 46801-2270

*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: ALLEN COUNTY PUBLIC LIBRARY

ID: 2-5-260

CASH UNITS ONLY

COUNTY: ALLEN COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES
FOR THE FISCAL YEAR ENDING 2009

PAGE: 1

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2009</u>	<u>2009 Receipts</u>	<u>2009 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2009</u>	<u>Investments at 12/31/2009</u>	<u>Total Cash and Investments at 12/31/2009</u>
Section I						
FUND TYPE: GENERAL						
101 GENERAL	\$5,609,379.39	\$23,511,587.35	\$21,903,284.57	\$7,217,682.17	\$0.00	\$7,217,682.17
Total by Fund Type:	\$5,609,379.39	\$23,511,587.35	\$21,903,284.57	\$7,217,682.17	\$0.00	\$7,217,682.17
FUND TYPE: SPECIAL REVENUE						
COMMUNITY ACCESS TV SERVICES	\$143,216.11	\$360,465.78	\$447,556.65	\$56,125.24	\$0.00	\$56,125.24
GIFT	\$19,831.21	\$110,722.79	\$110,283.70	\$20,270.30	\$0.00	\$20,270.30
RAINY DAY	\$94,599.00	\$173,599.76	\$0.00	\$268,198.76	\$0.00	\$268,198.76
TECHNOLOGY	\$11,000.00	\$12,000.00	\$16,000.00	\$7,000.00	\$0.00	\$7,000.00
Total by Fund Type:	\$268,646.32	\$656,788.33	\$573,840.35	\$351,594.30	\$0.00	\$351,594.30
FUND TYPE: DEBT SERVICE						
180 BOND AND INTEREST REDEMPTION	\$3,575,502.88	\$6,443,414.19	\$6,935,165.18	\$3,083,751.89	\$0.00	\$3,083,751.89
Total by Fund Type:	\$3,575,502.88	\$6,443,414.19	\$6,935,165.18	\$3,083,751.89	\$0.00	\$3,083,751.89
FUND TYPE: CAPITAL PROJECTS						
2011 LIBRARY IMPROVEMENT RESERVE	\$5,210,537.63	\$800,000.00	\$1,253,976.91	\$4,756,560.72	\$0.00	\$4,756,560.72
Total by Fund Type:	\$5,210,537.63	\$800,000.00	\$1,253,976.91	\$4,756,560.72	\$0.00	\$4,756,560.72
FUND TYPE: AGENCY						
TRUST AND AGENCY, OTHER	\$19,976.08	\$9,342.26	\$12,973.50	\$16,344.84	\$0.00	\$16,344.84
Total by Fund Type:	\$19,976.08	\$9,342.26	\$12,973.50	\$16,344.84	\$0.00	\$16,344.84

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ALLEN COUNTY PUBLIC LIBRARY

ID: 2-5-260

CASH UNITS ONLY

COUNTY: ALLEN COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES
FOR THE FISCAL YEAR ENDING 2009

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2009</u>	2009 <u>Receipts</u>	2009 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2009</u>	Investments <u>at 12/31/2009</u>	Total Cash and Investments <u>at 12/31/2009</u>
Section I						
Subtotal All Funds:	\$14,684,042.30	\$31,421,132.13	\$30,679,240.51	\$15,425,933.92	\$0.00	\$15,425,933.92
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$800,000.00				
Transfers Out			\$800,000.00			
Net Receipts and Disbursements		\$30,621,132.13	\$29,879,240.51			

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
5102	GENERAL PROPERTY TAXES	\$17,073,666.02
	Total for: TAXES	\$17,073,666.02
5103	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$58,608.00
5101	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,472,222.72
5104	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$3,511,544.03
	Total for: INTERGOVERNMENTAL	\$5,042,374.75
5201	COPY MACHINE CHARGES	\$81,511.53
5708	CHARGES FOR SERVICES, OTHER GENERAL GOVT	\$24,520.36
5400	PARKING METER RECEIPTS	\$37,419.35
5702	CONTRACTUAL SERVICES	\$7,380.12
5302	STATE REIMBURSEMENTS FOR SERVICES	\$20,227.77
5203	CHARGES FOR SERVICES-OTHER	\$982.13
5204	CHARGES FOR SERVICES-OTHER	\$65,840.15
	Total for: CHARGES FOR SERVICES	\$237,881.41
5202	FINES AND FEES-OTHER	\$698,089.03
	Total for: FINES, FORFEITURES, AND FEES	\$698,089.03
5650	INTEREST EARNED	\$29,958.58
5501	RENTAL OF PROPERTY	\$19,043.25
5502	RENTAL OF PROPERTY	\$10,857.58
5601	CONTRIBUTIONS AND DONATIONS	\$226,000.00
5706	MISCELLANEOUS REVENUE-OTHER	\$58,002.08
7000	ADJUSTMENT	\$13,175.78
	Total for: MISCELLANEOUS	\$357,037.27
5302	PLAC CARD SALES	\$25,204.18
5795	SALE OF CAPITAL ASSETS	\$3,056.45
5703	REIMBURSEMENTS-OTHER	\$74,278.24
	Total for: OTHER FINANCING SOURCES	\$102,538.87
	TOTAL RECEIPTS FOR 101 GENERAL	\$23,511,587.35
Fund:	<u>GIFT</u>	
5601	CONTRIBUTIONS AND DONATIONS	\$110,722.79
	Total for: MISCELLANEOUS	\$110,722.79
	TOTAL RECEIPTS FOR GIFT	\$110,722.79
Fund:	<u>RAINY DAY</u>	
5104	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$173,599.76
	Total for: INTERGOVERNMENTAL	\$173,599.76
	TOTAL RECEIPTS FOR RAINY DAY	\$173,599.76

(LAR-1) ANNUAL FINANCIAL REPORT
 PART 2 - RECEIPTS
 FOR THE FISCAL YEAR ENDING 2009

ID: 2-5-260 PAGE: 2

UNIT NAME: ALLEN COUNTY PUBLIC LIBRARY

COUNTY: ALLEN COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>COMMUNITY ACCESS TV SERVICES</u>	
5300	LOCAL GOVERNMENT GRANT-OTHER	\$360,465.78
	Total for: INTERGOVERNMENTAL	\$360,465.78
5706	MISCELLANEOUS REVENUE-OTHER	\$0.00
	Total for: MISCELLANEOUS	\$0.00
	TOTAL RECEIPTS FOR COMMUNITY ACCESS TV SERVICES	\$360,465.78
Fund:	<u>TECHNOLOGY</u>	
5302	STATE GRANTS-OTHER	\$12,000.00
	Total for: INTERGOVERNMENTAL	\$12,000.00
	TOTAL RECEIPTS FOR TECHNOLOGY	\$12,000.00
Fund:	<u>180 BOND AND INTEREST REDEMPTION</u>	
5102	GENERAL PROPERTY TAXES	\$5,913,290.88
	Total for: TAXES	\$5,913,290.88
5103	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$20,296.00
5101	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$509,827.31
	Total for: INTERGOVERNMENTAL	\$530,123.31
	TOTAL RECEIPTS FOR 180 BOND AND INTEREST REDEMPTION	\$6,443,414.19
Fund:	<u>2011 LIBRARY IMPROVEMENT RESERVE</u>	
5500	TRANSFER FROM LIBRARY OPERATING FUND	\$800,000.00
	Total for: OTHER FINANCING SOURCES	\$800,000.00
	TOTAL RECEIPTS FOR 2011 LIBRARY IMPROVEMENT RESERVE	\$800,000.00
Fund:	<u>TRUST AND AGENCY, OTHER</u>	
7083	CONTRIBUTIONS AND DONATIONS	\$6,727.21
5707	MISCELLANEOUS REVENUE-OTHER	\$2,615.05
	Total for: MISCELLANEOUS	\$9,342.26
	TOTAL RECEIPTS FOR TRUST AND AGENCY, OTHER	\$9,342.26
	Total Receipts:	\$31,421,132.13

(LAR-1) ANNUAL FINANCIAL REPORT
PART 3 - DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2009

ID: 2-5-260

PAGE: 1

COUNTY: ALLEN COUNTY

UNIT NAME: ALLEN COUNTY PUBLIC LIBRARY

Fund:	101 GENERAL		
	PERSONAL SERVICES		\$14,176,004.45
	SUPPLIES		\$651,917.09
	OTHER SERVICES AND CHARGES		\$3,018,361.95
	CAPITAL OUTLAY		\$3,257,001.08
	TRANSFER OF FUNDS		\$800,000.00
	TOTAL		\$21,903,284.57

Fund:	GIFT		
	SUPPLIES		\$3,091.59
	OTHER SERVICES AND CHARGES		\$10,382.50
	CAPITAL OUTLAY		\$96,809.61
	TOTAL		\$110,283.70

Fund:	COMMUNITY ACCESS TV SERVICES		
	PERSONAL SERVICES		\$341,283.28
	SUPPLIES		\$21,509.60
	OTHER SERVICES AND CHARGES		\$25,489.15
	CAPITAL OUTLAY		\$59,274.62
	TOTAL		\$447,556.65

Fund:	TECHNOLOGY		
	OTHER SERVICES AND CHARGES		\$16,000.00
	TOTAL		\$16,000.00

Fund:	180 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$6,935,164.38
	OTHER DISBURSEMENTS		\$0.80
	TOTAL		\$6,935,165.18

Fund:	2011 LIBRARY IMPROVEMENT RESERVE		
	OTHER SERVICES AND CHARGES		\$719,092.18
	CAPITAL OUTLAY		\$534,884.73
	OTHER DISBURSEMENTS		\$0.00
	TOTAL		\$1,253,976.91

Fund:	TRUST AND AGENCY, OTHER		
	OTHER SERVICES AND CHARGES		\$4,738.26
	OTHER DISBURSEMENTS		\$8,235.24
	TOTAL		\$12,973.50

TOTAL DISBURSEMENTS:			\$30,679,240.51
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ALLEN COUNTY PUBLIC LIBRARY

ID: 2-5-260

PART 4 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2009

COUNTY: ALLEN COUNTY

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>
		CHASE OPERATING/HDS	000711433872618	\$14,680,396.65			\$15,422,276.07
		PETTY CASH	6020/6030/6040	\$3,645.65			\$3,657.85

Total CASH: **\$15,425,933.92**

Total Cash and Investments: **\$15,425,933.92**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ALLEN COUNTY PUBLIC LIBRARY
COUNTY: ALLEN COUNTY

ID: 2-5-260

PAGE: 1

FOR THE FISCAL YEAR ENDING 2009

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: ALLEN COUNTY PUBLIC LIBRARY

ID: 2-5-260

COUNTY: ALLEN COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2009

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: ALLEN COUNTY PUBLIC LIBRARY

ID: 2-5-260

COUNTY: ALLEN COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2009

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 2009

COUNTY: ALLEN COUNTY
UNIT NAME: ALLEN COUNTY PUBLIC LIBRARY

ID: 2-5-260
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: ALLEN COUNTY PUBLIC LIBRARY

ID: 2-5-260

COUNTY: ALLEN COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2009

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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