

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 CARNAGIE 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 2009

CONTENTS:

- PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
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- PART 3 - DISBURSEMENTS REPORT BY FUND
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- 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)
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- 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: VELMA BRIGHT DATE SIGNED: \_\_\_\_\_  
ADDRESS: 205 E ROCHESTER ST. 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).

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: AKRON CARNAGIE 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 2009

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<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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
GENERAL	\$172,777.99	\$192,941.14	\$153,639.16	\$212,079.97	\$0.00	\$212,079.97
<b>Total by Fund Type:</b>	<b>\$172,777.99</b>	<b>\$192,941.14</b>	<b>\$153,639.16</b>	<b>\$212,079.97</b>	<b>\$0.00</b>	<b>\$212,079.97</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
GIFT	\$3,133.33	\$2,245.39	\$1,040.86	\$4,337.86	\$0.00	\$4,337.86
GIFT BUILDING FUND	\$4,279.79	\$252.38	\$0.00	\$4,532.17	\$45,578.87	\$50,111.04
RAINY DAY	\$3,232.00	\$2,436.07	\$0.00	\$5,668.07	\$0.00	\$5,668.07
<b>Total by Fund Type:</b>	<b>\$10,645.12</b>	<b>\$4,933.84</b>	<b>\$1,040.86</b>	<b>\$14,538.10</b>	<b>\$45,578.87</b>	<b>\$60,116.97</b>
<b>FUND TYPE: DEBT SERVICE</b>						
DEBT SERVICE	\$18,849.83	\$136,031.31	\$120,000.00	\$34,881.14	\$0.00	\$34,881.14
<b>Total by Fund Type:</b>	<b>\$18,849.83</b>	<b>\$136,031.31</b>	<b>\$120,000.00</b>	<b>\$34,881.14</b>	<b>\$0.00</b>	<b>\$34,881.14</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
LIBRARY CAPITAL PROJECTS	\$4,125.63	\$8,175.88	\$12,301.51	\$0.00	\$0.00	\$0.00
LIBRARY IMPROVEMENT RESERVE	\$10,354.04	\$5.99	\$0.00	\$10,360.03	\$0.00	\$10,360.03
<b>Total by Fund Type:</b>	<b>\$14,479.67</b>	<b>\$8,181.87</b>	<b>\$12,301.51</b>	<b>\$10,360.03</b>	<b>\$0.00</b>	<b>\$10,360.03</b>
<b>FUND TYPE: AGENCY</b>						
PLAC CARD	\$0.00	\$180.00	\$180.00	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$180.00</b>	<b>\$180.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: AKRON CARNAGIE 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 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>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$216,752.61</b>	<b>\$342,268.16</b>	<b>\$287,161.53</b>	<b>\$271,859.24</b>	<b>\$45,578.87</b>	<b>\$317,438.11</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases				\$0.00		
Transfers In		\$0.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$342,268.16	\$287,161.53			

**CASH AND INVESTMENTS ON PART 4 ARE  
317983.69! MUST EQUAL ENDING CASH  
AND INVESTMENTS ON THIS PAGE!  
PLEASE CORRECT.**

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

ID: 25-5-55 PAGE: 1

UNIT NAME: AKRON CARNAGIE PUBLIC LIBRARY

COUNTY: FULTON COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$108,955.27
<b>Total for: TAXES</b>	<b>\$108,955.27</b>
STATE GRANTS-OTHER	\$2,700.00
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$226.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$9,395.50
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$5,193.52
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$53,023.64
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$70,538.66</b>
CHARGES FOR SERVICES-OTHER	\$0.00
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$0.00</b>
FINES AND FEES-OTHER	\$4,957.45
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$4,957.45</b>
INTEREST EARNED	\$0.00
MISCELLANEOUS REVENUE-OTHER	\$290.81
<b>Total for: MISCELLANEOUS</b>	<b>\$290.81</b>
REFUNDS-OTHER	\$107.95
REFUNDS-OTHER	\$8,091.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$8,198.95</b>
<b>TOTAL RECEIPTS FOR GENERAL</b>	<b>\$192,941.14</b>
Fund: <u>GIFT</u>	
RENTAL OF PROPERTY	\$1,735.00
CONTRIBUTIONS AND DONATIONS	\$161.00
MISCELLANEOUS REVENUE-OTHER	\$349.39
<b>Total for: MISCELLANEOUS</b>	<b>\$2,245.39</b>
<b>TOTAL RECEIPTS FOR GIFT</b>	<b>\$2,245.39</b>
Fund: <u>RAINY DAY</u>	
REIMBURSEMENTS-OTHER	\$2,436.07
REIMBURSEMENTS-OTHER	\$0.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$2,436.07</b>
<b>TOTAL RECEIPTS FOR RAINY DAY</b>	<b>\$2,436.07</b>
Fund: <u>GIFT BUILDING FUND</u>	
CONTRIBUTIONS AND DONATIONS	\$252.38
<b>Total for: MISCELLANEOUS</b>	<b>\$252.38</b>
<b>TOTAL RECEIPTS FOR GIFT BUILDING FUND</b>	<b>\$252.38</b>
Fund: <u>DEBT SERVICE</u>	

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

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UNIT NAME: AKRON CARNAGIE PUBLIC LIBRARY

COUNTY: FULTON COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>DEBT SERVICE</u>	
GENERAL PROPERTY TAXES	\$136,031.31
<b>Total for: TAXES</b>	<b>\$136,031.31</b>
<b>TOTAL RECEIPTS FOR DEBT SERVICE</b>	<b>\$136,031.31</b>
Fund: <u>LIBRARY CAPITAL PROJECTS</u>	
GENERAL PROPERTY TAXES	\$7,386.03
<b>Total for: TAXES</b>	<b>\$7,386.03</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$12.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$777.85
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$789.85</b>
<b>TOTAL RECEIPTS FOR LIBRARY CAPITAL PROJECTS</b>	<b>\$8,175.88</b>
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
MISCELLANEOUS REVENUE-OTHER	\$5.99
<b>Total for: MISCELLANEOUS</b>	<b>\$5.99</b>
<b>TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE</b>	<b>\$5.99</b>
Fund: <u>PLAC CARD</u>	
PLAC CARD SALES	\$180.00
PLAC CARD SALES	\$0.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$180.00</b>
<b>TOTAL RECEIPTS FOR PLAC CARD</b>	<b>\$180.00</b>
<b>Total Receipts:</b>	<b>\$342,268.16</b>

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

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

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Fund:	GENERAL		
		PERSONAL SERVICES	\$97,415.30
		SUPPLIES	\$3,134.17
		OTHER SERVICES AND CHARGES	\$35,431.81
		CAPITAL OUTLAY	\$14,885.88
		OTHER DISBURSEMENTS	\$2,772.00
	<b>TOTAL</b>		<b>\$153,639.16</b>

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Fund:	GIFT		
		OTHER DISBURSEMENTS	\$1,040.86
	<b>TOTAL</b>		<b>\$1,040.86</b>

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Fund:	DEBT SERVICE		
		OTHER DISBURSEMENTS	\$120,000.00
	<b>TOTAL</b>		<b>\$120,000.00</b>

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Fund:	LIBRARY CAPITAL PROJECTS		
		CAPITAL OUTLAY	\$12,301.51
	<b>TOTAL</b>		<b>\$12,301.51</b>

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Fund:	PLAC CARD		
		OTHER DISBURSEMENTS	\$180.00
	<b>TOTAL</b>		<b>\$180.00</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$287,161.53</b>
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CASH

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<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>
		BANK ACCOUNT	0001				\$272,404.82

**Total CASH:** **\$272,404.82**

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INVESTMENTS

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<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>
09/17/2009	GIFT BUILDING FUND	CERTIFICATE OF DEPOSIT	414-0001194	\$45,578.87	09/17/2010	1.85	\$45,578.87

**Total by Fund:** **\$45,578.87**

**Total INVESTMENTS:** **\$45,578.87**

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**Total Cash and Investments:** **\$317,983.69**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: AKRON CARNAGIE PUBLIC LIBRARY  
COUNTY: FULTON COUNTY

ID: 25-5-55

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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:

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

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: AKRON CARNAGIE PUBLIC LIBRARY

ID: 25-5-55

COUNTY: FULTON COUNTY

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

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<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 CARNAGIE PUBLIC LIBRARY

ID: 25-5-55

COUNTY: FULTON COUNTY

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

PAGE: 1

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<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: FULTON COUNTY  
UNIT NAME: AKRON CARNAGIE PUBLIC LIBRARY

ID: 25-5-55  
PAGE: 1

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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 CARNAGIE PUBLIC LIBRARY

ID: 25-5-55

COUNTY: FULTON COUNTY

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

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<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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