

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 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: 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: 46801-2207

\*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 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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
101 GENERAL	\$7,217,682.17	\$23,464,861.87	\$22,197,079.40	\$8,485,464.64	\$0.00	\$8,485,464.64
<b>Total by Fund Type:</b>	<b>\$7,217,682.17</b>	<b>\$23,464,861.87</b>	<b>\$22,197,079.40</b>	<b>\$8,485,464.64</b>	<b>\$0.00</b>	<b>\$8,485,464.64</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
COMMUNITY ACCESS TV SERVICES	\$56,125.24	\$564,519.45	\$410,566.18	\$210,078.51	\$0.00	\$210,078.51
GIFT	\$20,270.30	\$14,935.40	\$7,887.22	\$27,318.48	\$0.00	\$27,318.48
90 LEVY EXCESS	\$0.00	\$69,370.57	\$0.00	\$69,370.57	\$0.00	\$69,370.57
RAINY DAY	\$268,198.76	\$568,545.08	\$0.00	\$836,743.84	\$0.00	\$836,743.84
TECHNOLOGY	\$7,000.00	\$10,393.00	\$11,290.32	\$6,102.68	\$0.00	\$6,102.68
<b>Total by Fund Type:</b>	<b>\$351,594.30</b>	<b>\$1,227,763.50</b>	<b>\$429,743.72</b>	<b>\$1,149,614.08</b>	<b>\$0.00</b>	<b>\$1,149,614.08</b>
<b>FUND TYPE: DEBT SERVICE</b>						
180 BOND AND INTEREST REDEMPTION	\$3,083,751.89	\$6,272,036.39	\$6,644,385.00	\$2,711,403.28	\$0.00	\$2,711,403.28
<b>Total by Fund Type:</b>	<b>\$3,083,751.89</b>	<b>\$6,272,036.39</b>	<b>\$6,644,385.00</b>	<b>\$2,711,403.28</b>	<b>\$0.00</b>	<b>\$2,711,403.28</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
2011 LIBRARY IMPROVEMENT RESERVE	\$4,756,560.72	\$800,000.00	\$1,296,108.28	\$4,260,452.44	\$0.00	\$4,260,452.44
<b>Total by Fund Type:</b>	<b>\$4,756,560.72</b>	<b>\$800,000.00</b>	<b>\$1,296,108.28</b>	<b>\$4,260,452.44</b>	<b>\$0.00</b>	<b>\$4,260,452.44</b>
<b>FUND TYPE: AGENCY</b>						
TRUST AND AGENCY, OTHER	\$16,344.84	\$11,373.93	\$13,414.16	\$14,304.61	\$0.00	\$14,304.61
<b>Total by Fund Type:</b>	<b>\$16,344.84</b>	<b>\$11,373.93</b>	<b>\$13,414.16</b>	<b>\$14,304.61</b>	<b>\$0.00</b>	<b>\$14,304.61</b>

(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 2010

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<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>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$15,425,933.92</b>	<b>\$31,776,035.69</b>	<b>\$30,580,730.56</b>	<b>\$16,621,239.05</b>	<b>\$0.00</b>	<b>\$16,621,239.05</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$800,000.00				
Transfers Out			\$800,000.00			
Net Receipts and Disbursements		\$30,976,035.69	\$29,780,730.56			

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

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UNIT NAME: ALLEN COUNTY PUBLIC LIBRARY  
 COUNTY: ALLEN COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
5102	GENERAL PROPERTY TAXES	\$16,916,627.31
	<b>Total for: TAXES</b>	<b>\$16,916,627.31</b>
5103	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$57,631.00
5101	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,456,978.83
5104	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$3,576,420.76
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$5,091,030.59</b>
5201	COPY MACHINE CHARGES	\$74,835.67
5708	CHARGES FOR SERVICES, OTHER GENERAL GOVT	\$22,682.92
5400	PARKING METER RECEIPTS	\$40,163.55
5702	CONTRACTUAL SERVICES	\$6,532.22
5302	STATE REIMBURSEMENTS FOR SERVICES	\$6,031.70
5203	CHARGES FOR SERVICES-OTHER	\$132.55
5204	CHARGES FOR SERVICES-OTHER	\$59,394.10
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$209,772.71</b>
5202	FINES AND FEES-OTHER	\$645,127.49
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$645,127.49</b>
5650	INTEREST EARNED	\$27,597.48
5501	RENTAL OF PROPERTY	\$22,725.00
5502	RENTAL OF PROPERTY	\$12,636.82
5601	CONTRIBUTIONS AND DONATIONS	\$406,926.80
5706	MISCELLANEOUS REVENUE-OTHER	\$28,910.45
5706	MISCELLANEOUS REVENUE-OTHER	\$0.00
7000	ADJUSTMENT	\$0.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$498,796.55</b>
5302	PLAC CARD SALES	\$18,730.76
5795	SALE OF CAPITAL ASSETS	\$0.00
5705	INSURANCE REIMBURSEMENTS	\$9,047.50
5703	REIMBURSEMENTS-OTHER	\$75,728.96
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$103,507.22</b>
	<b>TOTAL RECEIPTS FOR 101 GENERAL</b>	<b>\$23,464,861.87</b>
Fund:	<u>GIFT</u>	
5601	CONTRIBUTIONS AND DONATIONS	\$14,935.40
	<b>Total for: MISCELLANEOUS</b>	<b>\$14,935.40</b>
	<b>TOTAL RECEIPTS FOR GIFT</b>	<b>\$14,935.40</b>
Fund:	<u>RAINY DAY</u>	
5104	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$568,545.08
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$568,545.08</b>

	<u>Title</u>	<u>Amount</u>
<b>TOTAL RECEIPTS FOR RAINY DAY</b>		<b>\$568,545.08</b>
Fund:	<u>COMMUNITY ACCESS TV SERVICES</u>	
5300	LOCAL GOVERNMENT GRANT-OTHER	\$564,519.45
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$564,519.45</b>
5706	MISCELLANEOUS REVENUE-OTHER	\$0.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$0.00</b>
<b>TOTAL RECEIPTS FOR COMMUNITY ACCESS TV SERVICES</b>		<b>\$564,519.45</b>
Fund:	<u>TECHNOLOGY</u>	
5302	STATE GRANTS-OTHER	\$10,393.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$10,393.00</b>
<b>TOTAL RECEIPTS FOR TECHNOLOGY</b>		<b>\$10,393.00</b>
Fund:	<u>90 LEVY EXCESS</u>	
5102	GENERAL PROPERTY TAXES	\$69,370.57
	<b>Total for: TAXES</b>	<b>\$69,370.57</b>
<b>TOTAL RECEIPTS FOR 90 LEVY EXCESS</b>		<b>\$69,370.57</b>
Fund:	<u>180 BOND AND INTEREST REDEMPTION</u>	
5102	GENERAL PROPERTY TAXES	\$5,756,677.86
	<b>Total for: TAXES</b>	<b>\$5,756,677.86</b>
5103	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$19,610.00
5101	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$495,748.53
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$515,358.53</b>
<b>TOTAL RECEIPTS FOR 180 BOND AND INTEREST REDEMPTION</b>		<b>\$6,272,036.39</b>
Fund:	<u>2011 LIBRARY IMPROVEMENT RESERVE</u>	
5500	TRANSFER FROM LIBRARY OPERATING FUND	\$800,000.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$800,000.00</b>
<b>TOTAL RECEIPTS FOR 2011 LIBRARY IMPROVEMENT RESERVE</b>		<b>\$800,000.00</b>
Fund:	<u>TRUST AND AGENCY, OTHER</u>	
7083	CONTRIBUTIONS AND DONATIONS	\$6,041.89
5707	MISCELLANEOUS REVENUE-OTHER	\$2,202.52
5635	MISCELLANEOUS REVENUE-OTHER	\$1,398.00
5706	MISCELLANEOUS REVENUE-OTHER	\$1,731.52
5706	MISCELLANEOUS REVENUE-OTHER	\$0.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$11,373.93</b>
<b>TOTAL RECEIPTS FOR TRUST AND AGENCY, OTHER</b>		<b>\$11,373.93</b>

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UNIT NAME: ALLEN COUNTY PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: ALLEN COUNTY

FOR THE FISCAL YEAR ENDING 2010

Title

Amount

Fund: TRUST AND AGENCY, OTHER

**Total Receipts:**

**\$31,776,035.69**

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

ID: 2-5-260

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COUNTY: ALLEN COUNTY

UNIT NAME: ALLEN COUNTY PUBLIC LIBRARY

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Fund:	101 GENERAL		
	PERSONAL SERVICES		\$14,050,795.91
	SUPPLIES		\$707,199.74
	OTHER SERVICES AND CHARGES		\$3,008,248.32
	CAPITAL OUTLAY		\$3,630,835.43
	TRANSFER OF FUNDS		\$800,000.00
	<b>TOTAL</b>		<b>\$22,197,079.40</b>

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Fund:	GIFT		
	SUPPLIES		\$2,232.45
	OTHER SERVICES AND CHARGES		\$250.00
	CAPITAL OUTLAY		\$5,404.77
	<b>TOTAL</b>		<b>\$7,887.22</b>

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Fund:	COMMUNITY ACCESS TV SERVICES		
	PERSONAL SERVICES		\$344,466.37
	SUPPLIES		\$29,560.40
	OTHER SERVICES AND CHARGES		\$23,421.29
	CAPITAL OUTLAY		\$13,118.12
	<b>TOTAL</b>		<b>\$410,566.18</b>

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Fund:	TECHNOLOGY		
	OTHER SERVICES AND CHARGES		\$11,290.32
	<b>TOTAL</b>		<b>\$11,290.32</b>

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Fund:	180 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$6,644,385.00
	OTHER DISBURSEMENTS		\$0.00
	<b>TOTAL</b>		<b>\$6,644,385.00</b>

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Fund:	2011 LIBRARY IMPROVEMENT RESERVE		
	SUPPLIES		\$3,296.71
	OTHER SERVICES AND CHARGES		\$601,402.10
	CAPITAL OUTLAY		\$691,409.47
	OTHER DISBURSEMENTS		\$0.00
	<b>TOTAL</b>		<b>\$1,296,108.28</b>

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Fund:	TRUST AND AGENCY, OTHER		
	OTHER SERVICES AND CHARGES		\$5,060.16
	OTHER DISBURSEMENTS		\$8,354.00
	<b>TOTAL</b>		<b>\$13,414.16</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$30,580,730.56</b>
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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 2010

COUNTY: ALLEN COUNTY

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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>
		CHASE OPERATING/HDS	000711433872618	\$15,422,276.07			\$16,617,875.20
		PETTY CASH	6020/6030/6040	\$3,657.85			\$3,363.85

**Total CASH:** **\$16,621,239.05**

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**Total Cash and Investments:** **\$16,621,239.05**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ALLEN COUNTY PUBLIC LIBRARY  
COUNTY: ALLEN COUNTY

ID: 2-5-260

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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:

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	\$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 2010

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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: 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 2010

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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 2010

COUNTY: ALLEN COUNTY  
UNIT NAME: ALLEN COUNTY PUBLIC LIBRARY

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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: ALLEN COUNTY PUBLIC LIBRARY

ID: 2-5-260

COUNTY: ALLEN COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES  
FOR THE FISCAL YEAR ENDING 2010

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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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