

FEDERAL IDENTIFICATION NUMBER:
35-6000312

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

UNIT NAME:
CARMEL-CLAY PUBLIC LIBRARY

COUNTY:
HAMILTON COUNTY

ID: 29-5-76
(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

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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)
- 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: BUSINESS MANAGER
PRINTED NAME OF OFFICIAL: RONALD BROCKETT DATE SIGNED: _____
ADDRESS: 55 4TH AVENUE SE CITY: CARMEL
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): _____ EMAIL ADDRESS: N/A
ZIP: 46032-2278

*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						
CASH FUND	\$1,530.00	\$0.00	\$0.00	\$1,530.00	\$0.00	\$1,530.00
GENERAL	\$3,152,764.16	\$5,680,687.70	\$5,343,004.40	\$3,490,447.46	\$0.00	\$3,490,447.46
PETTY CASH	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
Total by Fund Type:	\$3,154,494.16	\$5,680,687.70	\$5,343,004.40	\$3,492,177.46	\$0.00	\$3,492,177.46
FUND TYPE: SPECIAL REVENUE						
GIFT	\$335,605.53	\$180,077.32	\$98,275.88	\$417,406.97	\$0.00	\$417,406.97
LEVY EXCESS	\$24,825.00	\$12,394.27	\$24,825.00	\$12,394.27	\$0.00	\$12,394.27
RAINY DAY	\$1,831,290.59	\$941,241.63	\$2,000,000.00	\$772,532.22	\$2,000,000.00	\$2,772,532.22
STATE GRANT	\$15,660.00	\$13,422.00	\$15,660.00	\$13,422.00	\$0.00	\$13,422.00
Total by Fund Type:	\$2,207,381.12	\$1,147,135.22	\$2,138,760.88	\$1,215,755.46	\$2,000,000.00	\$3,215,755.46
FUND TYPE: DEBT SERVICE						
BOND AND INTEREST REDEMPTION	\$816,415.05	\$1,589,656.79	\$1,697,000.00	\$709,071.84	\$0.00	\$709,071.84
Total by Fund Type:	\$816,415.05	\$1,589,656.79	\$1,697,000.00	\$709,071.84	\$0.00	\$709,071.84
FUND TYPE: CAPITAL PROJECTS						
CAPITAL IMPROVEMENTS	\$1,591,637.60	\$727,952.59	\$1,159,022.35	\$1,160,567.84	\$0.00	\$1,160,567.84
LIBRARY IMPROVEMENT RESERVE	\$1,003,898.25	\$250,000.00	\$0.00	\$1,253,898.25	\$0.00	\$1,253,898.25
Total by Fund Type:	\$2,595,535.85	\$977,952.59	\$1,159,022.35	\$2,414,466.09	\$0.00	\$2,414,466.09
FUND TYPE: AGENCY						
PAYROLL	\$2,687.48	\$675,221.89	\$675,221.89	\$2,687.48	\$0.00	\$2,687.48
PLAC CARD	\$1,980.00	\$5,851.00	\$5,981.00	\$1,850.00	\$0.00	\$1,850.00
Total by Fund Type:	\$4,667.48	\$681,072.89	\$681,202.89	\$4,537.48	\$0.00	\$4,537.48

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CARMEL-CLAY PUBLIC LIBRARY

ID: 29-5-76

CASH UNITS ONLY

COUNTY: HAMILTON 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>	Beginning Cash Fund Balances <u>01/01/2010</u>	2010 <u>Receipts</u>	2010 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2010</u>	Investments <u>at 12/31/2010</u>	Total Cash and Investments <u>at 12/31/2010</u>
Section I						
Subtotal All Funds:	\$8,778,493.66	\$10,076,505.19	\$11,018,990.52	\$7,836,008.33	\$2,000,000.00	\$9,836,008.33
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$2,000,000.00			
Transfers In		\$830,825.00				
Transfers Out			\$830,825.00			
Net Receipts and Disbursements		\$9,245,680.19	\$8,188,165.52			

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$2,396,995.74
Total for: TAXES	\$2,396,995.74
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,360.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$234,714.45
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$3,045.04
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$2,785,946.04
Total for: INTERGOVERNMENTAL	\$3,025,065.53
COPY MACHINE CHARGES	\$14,326.45
Total for: CHARGES FOR SERVICES	\$14,326.45
FINES AND FEES-OTHER	\$141,808.71
Total for: FINES, FORFEITURES, AND FEES	\$141,808.71
INTEREST EARNED	\$39,303.67
RENTAL OF PROPERTY	\$4,800.00
MISCELLANEOUS REVENUE-OTHER	\$33,562.60
Total for: MISCELLANEOUS	\$77,666.27
TRANSFER FROM LIBRARY OPERATING FUND	\$0.00
TRANSFER OF FUNDS-OTHER	\$24,825.00
Total for: OTHER FINANCING SOURCES	\$24,825.00
TOTAL RECEIPTS FOR GENERAL	\$5,680,687.70
Fund: <u>STATE GRANT</u>	
STATE GRANTS-OTHER	\$13,422.00
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$0.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$0.00
Total for: INTERGOVERNMENTAL	\$13,422.00
CONTRACTUAL SERVICES	\$0.00
Total for: CHARGES FOR SERVICES	\$0.00
CONTRIBUTIONS AND DONATIONS	\$0.00
Total for: MISCELLANEOUS	\$0.00
TOTAL RECEIPTS FOR STATE GRANT	\$13,422.00
Fund: <u>GIFT</u>	
CONTRIBUTIONS AND DONATIONS	\$180,077.32
Total for: MISCELLANEOUS	\$180,077.32
TOTAL RECEIPTS FOR GIFT	\$180,077.32
Fund: <u>RAINY DAY</u>	
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$385,241.63
Total for: INTERGOVERNMENTAL	\$385,241.63

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

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UNIT NAME: CARMEL-CLAY PUBLIC LIBRARY

COUNTY: HAMILTON COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>RAINY DAY</u>	
TRANSFER FROM LIBRARY OPERATING FUND	\$556,000.00
Total for: OTHER FINANCING SOURCES	\$556,000.00
TOTAL RECEIPTS FOR RAINY DAY	\$941,241.63
Fund: <u>LEVY EXCESS</u>	
GENERAL PROPERTY TAXES	\$12,394.27
Total for: TAXES	\$12,394.27
TOTAL RECEIPTS FOR LEVY EXCESS	\$12,394.27
Fund: <u>BOND AND INTEREST REDEMPTION</u>	
GENERAL PROPERTY TAXES	\$1,445,501.76
Total for: TAXES	\$1,445,501.76
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$820.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$141,499.29
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,835.74
Total for: INTERGOVERNMENTAL	\$144,155.03
TOTAL RECEIPTS FOR BOND AND INTEREST REDEMPTION	\$1,589,656.79
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
TRANSFER FROM LIBRARY OPERATING FUND	\$250,000.00
Total for: OTHER FINANCING SOURCES	\$250,000.00
TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE	\$250,000.00
Fund: <u>CAPITAL IMPROVEMENTS</u>	
GENERAL PROPERTY TAXES	\$657,669.06
Total for: TAXES	\$657,669.06
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$373.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$64,378.82
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$835.22
Total for: INTERGOVERNMENTAL	\$65,587.04
INTEREST EARNED	\$4,696.49
Total for: MISCELLANEOUS	\$4,696.49
TOTAL RECEIPTS FOR CAPITAL IMPROVEMENTS	\$727,952.59
Fund: <u>PAYROLL</u>	
MISCELLANEOUS REVENUE-OTHER	\$675,221.89
Total for: MISCELLANEOUS	\$675,221.89
TOTAL RECEIPTS FOR PAYROLL	\$675,221.89

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

ID: 29-5-76 PAGE: 3

UNIT NAME: CARMEL-CLAY PUBLIC LIBRARY

COUNTY: HAMILTON COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>PLAC CARD</u>	
PLAC CARD SALES	\$5,851.00
Total for: OTHER FINANCING SOURCES	\$5,851.00
TOTAL RECEIPTS FOR PLAC CARD	\$5,851.00
Total Receipts:	\$10,076,505.19

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

ID: 29-5-76 PAGE: 1
COUNTY: HAMILTON COUNTY
UNIT NAME: CARMEL-CLAY PUBLIC LIBRARY

Fund:	GENERAL		
		PERSONAL SERVICES	\$3,131,008.50
		SUPPLIES	\$86,273.03
		OTHER SERVICES AND CHARGES	\$630,384.66
		CAPITAL OUTLAY	\$689,338.21
		TRANSFER OF FUNDS	\$806,000.00
		TOTAL	\$5,343,004.40

Fund:	STATE GRANT		
		PERSONAL SERVICES	\$0.00
		OTHER SERVICES AND CHARGES	\$15,660.00
		TOTAL	\$15,660.00

Fund:	GIFT		
		PERSONAL SERVICES	\$0.00
		OTHER SERVICES AND CHARGES	\$98,275.88
		TOTAL	\$98,275.88

Fund:	RAINY DAY		
		PURCHASE OF INVESTMENTS	\$2,000,000.00
		TOTAL	\$2,000,000.00

Fund:	LEVY EXCESS		
		TRANSFER OF FUNDS	\$24,825.00
		TOTAL	\$24,825.00

Fund:	BOND AND INTEREST REDEMPTION		
		PERSONAL SERVICES	\$0.00
		OTHER SERVICES AND CHARGES	\$1,697,000.00
		TRANSFER OF FUNDS	\$0.00
		TOTAL	\$1,697,000.00

Fund:	CAPITAL IMPROVEMENTS		
		OTHER SERVICES AND CHARGES	\$238,201.98
		CAPITAL OUTLAY	\$920,820.37
		TRANSFER OF FUNDS	\$0.00
		TOTAL	\$1,159,022.35

Fund:	PAYROLL		
		OTHER SERVICES AND CHARGES	\$675,221.89
		TOTAL	\$675,221.89

Fund:	PLAC CARD		
		OTHER SERVICES AND CHARGES	\$5,981.00
		TOTAL	\$5,981.00

TOTAL DISBURSEMENTS:			\$11,018,990.52
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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>
		CASH	NONE	\$1,730.00			\$0.00
		CHECKING ACCOUNT	97113573	\$8,776,763.66			\$0.00

Total CASH: **\$0.00**

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>
07/26/2010	RAINY DAY	CERTIFICATE OF DEPOSIT	100965401	\$0.00	07/26/2011	1.50	\$2,000,000.00

Total by Fund: **\$2,000,000.00**

Total INVESTMENTS: **\$2,000,000.00**

Total Cash and Investments: **\$2,000,000.00**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CARMEL-CLAY PUBLIC LIBRARY
COUNTY: HAMILTON COUNTY

ID: 29-5-76

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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: CARMEL-CLAY PUBLIC LIBRARY

ID: 29-5-76

COUNTY: HAMILTON 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: CARMEL-CLAY PUBLIC LIBRARY

ID: 29-5-76

COUNTY: HAMILTON 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: HAMILTON COUNTY
UNIT NAME: CARMEL-CLAY PUBLIC LIBRARY

ID: 29-5-76
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: CARMEL-CLAY PUBLIC LIBRARY

ID: 29-5-76

COUNTY: HAMILTON 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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