

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 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

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- PART 5 - LONG-TERM INDEBTEDNESS
- PART 6 - INTERGOVERNMENTAL EXPENDITURES
- PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS AND DISBURSEMENTS
- PART 8 - STATEMENT OF STATE GRANT RECEIPTS AND DISBURSEMENTS
- PART 9 - REPORT ON GENERAL FIXED ASSETS
- 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: _____

PRINTED NAME OF OFFICIAL: RONALD BROCKETT

ADDRESS: 55 4TH AVENUE

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (317) 817-3903

TITLE: BUSINESS MANAGER

DATE SIGNED: _____

CITY: CARMEL

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 2008

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
FUND TYPE: GENERAL						
CASH FUND	\$1,425.00	\$105.00	\$0.00	\$1,530.00	\$0.00	\$1,530.00
GENERAL	\$3,012,004.81	\$5,125,857.32	\$7,165,621.03	\$972,241.10	\$2,300,000.00	\$3,272,241.10
PETTY CASH	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
Total by Fund Type:	\$3,013,629.81	\$5,125,962.32	\$7,165,621.03	\$973,971.10	\$2,300,000.00	\$3,273,971.10
FUND TYPE: SPECIAL REVENUE						
GIFT	\$239,583.21	\$179,950.00	\$152,789.26	\$266,743.95	\$0.00	\$266,743.95
RAINY DAY	\$599,891.00	\$233,942.51	\$0.00	\$833,833.51	\$0.00	\$833,833.51
STATE GRANT	\$10,532.50	\$12,870.00	\$10,532.50	\$12,870.00	\$0.00	\$12,870.00
Total by Fund Type:	\$850,006.71	\$426,762.51	\$163,321.76	\$1,113,447.46	\$0.00	\$1,113,447.46
FUND TYPE: DEBT SERVICE						
BOND AND INTEREST REDEMPTION	\$749,309.15	\$1,717,015.23	\$1,645,000.00	\$821,324.38	\$0.00	\$821,324.38
Total by Fund Type:	\$749,309.15	\$1,717,015.23	\$1,645,000.00	\$821,324.38	\$0.00	\$821,324.38
FUND TYPE: CAPITAL PROJECTS						
LIBRARY CAPITAL PROJECTS	\$443,405.53	\$1,048,850.07	\$933,171.34	\$559,084.26	\$500,000.00	\$1,059,084.26
LIBRARY IMPROVEMENT RESERVE	\$503,898.25	\$250,000.00	\$0.00	\$753,898.25	\$0.00	\$753,898.25
Total by Fund Type:	\$947,303.78	\$1,298,850.07	\$933,171.34	\$1,312,982.51	\$500,000.00	\$1,812,982.51
FUND TYPE: AGENCY						
PAYROLL	\$5,024.29	\$0.00	\$2,397.44	\$2,626.85	\$0.00	\$2,626.85
PLAC CARD	\$3,721.00	\$17,521.00	\$18,092.00	\$3,150.00	\$0.00	\$3,150.00
Total by Fund Type:	\$8,745.29	\$17,521.00	\$20,489.44	\$5,776.85	\$0.00	\$5,776.85

(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 2008

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2008</u>	2008 <u>Receipts</u>	2008 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2008</u>	Investments <u>at 12/31/2008</u>	Total Cash and Investments <u>at 12/31/2008</u>
Section I						
Subtotal All Funds:	\$5,568,994.74	\$8,586,111.13	\$9,927,603.57	\$4,227,502.30	\$2,800,000.00	\$7,027,502.30
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$2,800,000.00			
Transfers In		\$425,105.00				
Transfers Out			\$425,105.00			
Net Receipts and Disbursements		\$8,161,006.13	\$6,702,498.57			

(LAR-1) ANNUAL FINANCIAL REPORT
 PART 2 - RECEIPTS
 FOR THE FISCAL YEAR ENDING 2008

ID: 29-5-76 PAGE: 1

UNIT NAME: CARMEL-CLAY PUBLIC LIBRARY

COUNTY: HAMILTON COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$1,962,611.19
OTHER TAXES	\$2,787,165.14
Total for: TAXES	\$4,749,776.33
COPY MACHINE CHARGES	\$14,219.15
Total for: CHARGES FOR SERVICES	\$14,219.15
FINES AND FEES-OTHER	\$164,397.43
Total for: FINES, FORFEITURES, AND FEES	\$164,397.43
INTEREST EARNED	\$151,604.03
RENTAL OF PROPERTY	\$4,800.00
MISCELLANEOUS REVENUE-OTHER	\$27,946.25
MISCELLANEOUS REVENUE-OTHER	\$13,114.13
Total for: MISCELLANEOUS	\$197,464.41
TOTAL RECEIPTS FOR GENERAL	\$5,125,857.32
Fund: <u>CASH FUND</u>	
TRANSFER FROM LIBRARY OPERATING FUND	\$105.00
Total for: OTHER FINANCING SOURCES	\$105.00
TOTAL RECEIPTS FOR CASH FUND	\$105.00
Fund: <u>STATE GRANT</u>	
STATE GRANTS-OTHER	\$12,870.00
Total for: INTERGOVERNMENTAL	\$12,870.00
TOTAL RECEIPTS FOR STATE GRANT	\$12,870.00
Fund: <u>GIFT</u>	
CONTRIBUTIONS AND DONATIONS	\$179,950.00
Total for: MISCELLANEOUS	\$179,950.00
TOTAL RECEIPTS FOR GIFT	\$179,950.00
Fund: <u>RAINY DAY</u>	
OTHER TAXES	\$58,942.51
Total for: TAXES	\$58,942.51
TRANSFER FROM LIBRARY OPERATING FUND	\$175,000.00
Total for: OTHER FINANCING SOURCES	\$175,000.00
TOTAL RECEIPTS FOR RAINY DAY	\$233,942.51
Fund: <u>BOND AND INTEREST REDEMPTION</u>	
GENERAL PROPERTY TAXES	\$1,561,887.77

(LAR-1) ANNUAL FINANCIAL REPORT
 PART 2 - RECEIPTS
 FOR THE FISCAL YEAR ENDING 2008

ID: 29-5-76 PAGE: 2

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

<u>Title</u>	<u>Amount</u>
Fund: <u>BOND AND INTEREST REDEMPTION</u>	
OTHER TAXES	\$155,127.46
Total for: TAXES	\$1,717,015.23
TOTAL RECEIPTS FOR BOND AND INTEREST REDEMPTION	\$1,717,015.23
Fund: <u>LIBRARY CAPITAL PROJECTS</u>	
GENERAL PROPERTY TAXES	\$936,322.39
OTHER TAXES	\$92,874.56
Total for: TAXES	\$1,029,196.95
INTEREST EARNED	\$12,113.64
MISCELLANEOUS REVENUE-OTHER	\$7,539.48
Total for: MISCELLANEOUS	\$19,653.12
TOTAL RECEIPTS FOR LIBRARY CAPITAL PROJECTS	\$1,048,850.07
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>PLAC CARD</u>	
PLAC CARD SALES	\$17,521.00
Total for: OTHER FINANCING SOURCES	\$17,521.00
TOTAL RECEIPTS FOR PLAC CARD	\$17,521.00
Total Receipts:	\$8,586,111.13

(LAR-1) ANNUAL FINANCIAL REPORT
PART 3 - DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

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

Fund:	GENERAL		
		PERSONAL SERVICES	\$3,095,316.73
		SUPPLIES	\$75,100.58
		OTHER SERVICES AND CHARGES	\$677,283.61
		CAPITAL OUTLAY	\$592,815.11
		TRANSFER OF FUNDS	\$425,105.00
		PURCHASE OF INVESTMENTS	\$2,300,000.00
		TOTAL	\$7,165,621.03

Fund:	STATE GRANT		
		OTHER SERVICES AND CHARGES	\$10,532.50
		TOTAL	\$10,532.50

Fund:	GIFT		
		OTHER SERVICES AND CHARGES	\$66,970.14
		CAPITAL OUTLAY	\$85,819.12
		TOTAL	\$152,789.26

Fund:	BOND AND INTEREST REDEMPTION		
		OTHER SERVICES AND CHARGES	\$1,645,000.00
		TOTAL	\$1,645,000.00

Fund:	LIBRARY CAPITAL PROJECTS		
		OTHER SERVICES AND CHARGES	\$77,445.75
		CAPITAL OUTLAY	\$355,725.59
		PURCHASE OF INVESTMENTS	\$500,000.00
		TOTAL	\$933,171.34

Fund:	PAYROLL		
		OTHER SERVICES AND CHARGES	\$2,397.44
		TOTAL	\$2,397.44

Fund:	PLAC CARD		
		OTHER SERVICES AND CHARGES	\$18,092.00
		TOTAL	\$18,092.00

TOTAL DISBURSEMENTS:			\$9,927,603.57
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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	\$0.00			\$1,730.00
		CHECKING ACCOUNT	97113573	\$0.00			\$4,225,772.30

Total CASH: **\$4,227,502.30**

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>
07/09/2008	GENERAL	CERTIFICATE OF DEPOSIT	NONE	\$0.00	01/09/2009	3.26	\$2,300,000.00

Total by Fund: **\$2,300,000.00**

10/01/2008	LIBRARY CAPITAL PROJECTS	CERTIFICATE OF DEPOSIT	NONE	\$0.00	03/31/2009	4.33	\$500,000.00
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Total by Fund: **\$500,000.00**

Total INVESTMENTS: **\$2,800,000.00**

Total Cash and Investments: **\$7,027,502.30**

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	\$0.00			\$1,730.00
		CHECKING ACCOUNT	97113573	\$0.00			\$4,225,772.30

Total CASH: **\$4,227,502.30**

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>
07/09/2008	GENERAL	CERTIFICATE OF DEPOSIT	NONE	\$0.00	01/09/2009	3.26	\$2,300,000.00

Total by Fund: **\$2,300,000.00**

10/01/2008	LIBRARY CAPITAL PROJECTS	CERTIFICATE OF DEPOSIT	NONE	\$0.00	03/31/2009	4.33	\$500,000.00
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Total by Fund: **\$500,000.00**

Total INVESTMENTS: **\$2,800,000.00**

Total Cash and Investments: **\$7,027,502.30**

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

OTHER REVENUE BONDS

OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$15,845,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$735,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$15,110,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$718,212.50

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 2008

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 2008

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>
6000194900	LOCAL LIBRARY CONNECTIVITY GRANT	INDIANA STATE LIBRARY	\$12,870.00	STATE GRANT	\$12,870.00	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT
PART 9 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2008

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

ID: 29-5-76
PAGE: 1

GENERAL

BALANCE, JANUARY 1	<u>\$28,261,176.58</u>
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$651,250.13
CONSTRUCTION IN PROGRESS	<u>\$48,440.24</u>
TOTAL ADDITIONS	<u>\$699,690.37</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$696,528.04
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$696,528.04</u>
BALANCE, DECEMBER 31	<u>\$28,264,338.91</u>

(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 2008

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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