

FEDERAL IDENTIFICATION NUMBER:
35-1177504

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

UNIT NAME:
BROWNSBURG PUBLIC LIBRARY

COUNTY:
HENDRICKS COUNTY

ID: 32-5-84
(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

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
- 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: WANDA PEARSON

ADDRESS: 450 SOUTH JEFFERSON STREE

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (317) 852-3167

TITLE: DIRECTOR

DATE SIGNED: _____

CITY: BROWNSBURG

ZIP: 46112-0000

*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: BROWNSBURG PUBLIC LIBRARY

ID: 32-5-84

CASH UNITS ONLY

COUNTY: HENDRICKS COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<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						
GENERAL	\$275,167.51	\$1,222,199.29	\$1,257,083.46	\$240,283.34	\$0.00	\$240,283.34
PETTY CASH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$275,167.51	\$1,222,199.29	\$1,257,083.46	\$240,283.34	\$0.00	\$240,283.34
FUND TYPE: SPECIAL REVENUE						
GIFT	\$14,098.08	\$12,204.88	\$8,948.91	\$17,354.05	\$0.00	\$17,354.05
RAINY DAY	\$234,838.00	\$292,133.10	\$207,351.00	\$319,620.10	\$0.00	\$319,620.10
Total by Fund Type:	\$248,936.08	\$304,337.98	\$216,299.91	\$336,974.15	\$0.00	\$336,974.15
FUND TYPE: DEBT SERVICE						
BOND AND INTEREST REDEMPTION	\$238,576.23	\$336,973.16	\$446,000.00	\$129,549.39	\$0.00	\$129,549.39
Total by Fund Type:	\$238,576.23	\$336,973.16	\$446,000.00	\$129,549.39	\$0.00	\$129,549.39
FUND TYPE: CAPITAL PROJECTS						
LIBRARY CAPITAL PROJECTS	\$298,549.94	\$205,572.62	\$151,588.76	\$352,533.80	\$0.00	\$352,533.80
LIBRARY IMPROVEMENT RESERVE	\$90,540.48	\$2,443.75	\$0.00	\$92,984.23	\$0.00	\$92,984.23
Total by Fund Type:	\$389,090.42	\$208,016.37	\$151,588.76	\$445,518.03	\$0.00	\$445,518.03
FUND TYPE: AGENCY						
PLAC CARD	\$330.00	\$1,110.00	\$1,350.00	\$90.00	\$0.00	\$90.00
Total by Fund Type:	\$330.00	\$1,110.00	\$1,350.00	\$90.00	\$0.00	\$90.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BROWNSBURG PUBLIC LIBRARY

ID: 32-5-84

CASH UNITS ONLY

COUNTY: HENDRICKS 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:	\$1,152,100.24	\$2,072,636.80	\$2,072,322.13	\$1,152,414.91	\$0.00	\$1,152,414.91
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$400,000.00				
Transfers Out			\$400,000.00			
Net Receipts and Disbursements		\$1,672,636.80	\$1,672,322.13			

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

ID: 32-5-84 PAGE: 1

UNIT NAME: BROWNSBURG PUBLIC LIBRARY
 COUNTY: HENDRICKS COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$379,388.47
OTHER TAXES	\$2,526.73
Total for: TAXES	\$381,915.20
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$836.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$44,888.15
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,713.24
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$466,133.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$47,208.00
Total for: INTERGOVERNMENTAL	\$560,778.39
COPY MACHINE CHARGES	\$11,493.34
CHARGES FOR SERVICES-OTHER	\$2,849.50
Total for: CHARGES FOR SERVICES	\$14,342.84
FINES AND FEES-OTHER	\$50,614.22
Total for: FINES, FORFEITURES, AND FEES	\$50,614.22
INTEREST EARNED	\$12,201.80
CONTRIBUTIONS AND DONATIONS	\$570.84
MISCELLANEOUS REVENUE-OTHER	\$1,776.00
Total for: MISCELLANEOUS	\$14,548.64
TRANSFER OF FUNDS-OTHER	\$200,000.00
Total for: OTHER FINANCING SOURCES	\$200,000.00
TOTAL RECEIPTS FOR GENERAL	\$1,222,199.29
Fund: <u>GIFT</u>	
INTEREST EARNED	\$153.93
CONTRIBUTIONS AND DONATIONS	\$12,050.95
Total for: MISCELLANEOUS	\$12,204.88
TOTAL RECEIPTS FOR GIFT	\$12,204.88
Fund: <u>RAINY DAY</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$92,133.10
Total for: INTERGOVERNMENTAL	\$92,133.10
TRANSFER OF FUNDS-OTHER	\$200,000.00
Total for: OTHER FINANCING SOURCES	\$200,000.00
TOTAL RECEIPTS FOR RAINY DAY	\$292,133.10
Fund: <u>BOND AND INTEREST REDEMPTION</u>	
GENERAL PROPERTY TAXES	\$295,768.15
Total for: TAXES	\$295,768.15
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$651.00

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

ID: 32-5-84 PAGE: 2

UNIT NAME: BROWNSBURG PUBLIC LIBRARY
COUNTY: HENDRICKS COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>BOND AND INTEREST REDEMPTION</u>	
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$34,994.43
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,335.62
Total for: INTERGOVERNMENTAL	\$36,981.05
INTEREST EARNED	\$4,223.96
Total for: MISCELLANEOUS	\$4,223.96
TOTAL RECEIPTS FOR BOND AND INTEREST REDEMPTION	\$336,973.16
Fund: <u>LIBRARY CAPITAL PROJECTS</u>	
GENERAL PROPERTY TAXES	\$182,725.87
Total for: TAXES	\$182,725.87
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$402.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$21,619.61
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$825.14
Total for: INTERGOVERNMENTAL	\$22,846.75
TOTAL RECEIPTS FOR LIBRARY CAPITAL PROJECTS	\$205,572.62
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$2,443.75
Total for: MISCELLANEOUS	\$2,443.75
TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE	\$2,443.75
Fund: <u>PLAC CARD</u>	
CONTRIBUTIONS AND DONATIONS	\$1,110.00
Total for: MISCELLANEOUS	\$1,110.00
TOTAL RECEIPTS FOR PLAC CARD	\$1,110.00
Total Receipts:	\$2,072,636.80

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

ID: 32-5-84 PAGE: 1
COUNTY: HENDRICKS COUNTY
UNIT NAME: BROWNSBURG PUBLIC LIBRARY

Fund:	GENERAL		
		PERSONAL SERVICES	\$764,683.31
		SUPPLIES	\$20,346.47
		OTHER SERVICES AND CHARGES	\$190,389.63
		CAPITAL OUTLAY	\$81,664.05
		TRANSFER OF FUNDS	\$200,000.00
	TOTAL		\$1,257,083.46

Fund:	GIFT		
		OTHER DISBURSEMENTS	\$8,948.91
	TOTAL		\$8,948.91

Fund:	RAINY DAY		
		OTHER SERVICES AND CHARGES	\$7,351.00
		TRANSFER OF FUNDS	\$200,000.00
	TOTAL		\$207,351.00

Fund:	BOND AND INTEREST REDEMPTION		
		OTHER SERVICES AND CHARGES	\$446,000.00
	TOTAL		\$446,000.00

Fund:	LIBRARY CAPITAL PROJECTS		
		OTHER SERVICES AND CHARGES	\$55,571.44
		CAPITAL OUTLAY	\$96,017.32
	TOTAL		\$151,588.76

Fund:	PLAC CARD		
		OTHER DISBURSEMENTS	\$1,350.00
	TOTAL		\$1,350.00

TOTAL DISBURSEMENTS:			\$2,072,322.13
-----------------------------	--	--	-----------------------

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>
		GENERAL CHARTER ONE	4510598466	\$0.00			\$217,422.47
		GIFT FUND CHARTER ONE	4510598466	\$0.00			\$4,732.81
		CPF CHARTER ONE	4510598466	\$0.00			\$252,533.80
		LEASE RENTAL CHARTER ONE	4510598474	\$0.00			\$129,549.39
		LIRF MONROE BANK	4258026	\$0.00			\$92,984.23
		RAINY DAY CHARTER ONE	4510598466	\$0.00			\$319,620.10
		PLAC CHARTER ONE	4510598466	\$0.00			\$90.00
		GENERAL MONROE BANK	4258026	\$0.00			\$22,635.87
		MEMORIAL HUNTINGTON	01409700214	\$0.00			\$12,621.24
		CPF MONROE BANK	4258026	\$0.00			\$100,000.00
		PETTY CASH	4510598466	\$0.00			\$50.00
		CASH DRAWER	4510598466	\$0.00			\$175.00

Total CASH: **\$1,152,414.91**

Total Cash and Investments: **\$1,152,414.91**

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

LONG TERM LEASES

OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$3,994,169.68
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$250,420.68
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$3,743,749.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$195,579.32

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: BROWNSBURG PUBLIC LIBRARY

ID: 32-5-84

COUNTY: HENDRICKS 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>
------------------------	----------------------	---------------	---------------------	-------------------	-----------------	----------------------

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BROWNSBURG PUBLIC LIBRARY

ID: 32-5-84

COUNTY: HENDRICKS 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>
-------------------------	---------------------	---------------------	---------------------	-------------------	-----------------	----------------------

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

COUNTY: HENDRICKS COUNTY
UNIT NAME: BROWNSBURG PUBLIC LIBRARY

ID: 32-5-84
PAGE: 1

GENERAL

BALANCE, JANUARY 1	\$9,591,621.00
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$46,689.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$46,689.00</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$4,566.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$4,566.00</u>
BALANCE, DECEMBER 31	<u>\$9,633,744.00</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BROWNSBURG PUBLIC LIBRARY

ID: 32-5-84

COUNTY: HENDRICKS 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>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------