

FEDERAL IDENTIFICATION NUMBER:
35-6005154

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

UNIT NAME:
BROWNSTOWN PUBLIC LIBRARY

COUNTY:
JACKSON COUNTY

ID: 36-5-100
(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 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
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- PART 8 - STATEMENT OF STATE GRANT RECEIPTS AND DISBURSEMENTS
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- 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: SHERRI MAY

ADDRESS: 120 E. SPRING ST.

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 358-2853

TITLE: LIBRARY DIRECTOR

DATE SIGNED: _____

CITY: BROWNSTOWN

ZIP: 47220-1546

*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: BROWNSTOWN PUBLIC LIBRARY

ID: 36-5-100

CASH UNITS ONLY

COUNTY: JACKSON 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						
190 CASH CHANGE	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
100 GENERAL	\$85,032.64	\$546,048.09	\$603,314.47	\$27,766.26	\$0.00	\$27,766.26
110 PETTY CASH	\$25.00	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00
Total by Fund Type:	\$85,157.64	\$546,048.09	\$603,314.47	\$27,891.26	\$0.00	\$27,891.26
FUND TYPE: SPECIAL REVENUE						
120 GIFT	\$238.93	\$3,836.78	\$2,646.72	\$1,428.99	\$0.00	\$1,428.99
195 RAINY DAY	\$10.88	\$246,408.78	\$240,687.35	\$5,732.31	\$0.00	\$5,732.31
165 STATE GRANT	\$3,300.00	\$3,600.00	\$3,600.00	\$3,300.00	\$0.00	\$3,300.00
Total by Fund Type:	\$3,549.81	\$253,845.56	\$246,934.07	\$10,461.30	\$0.00	\$10,461.30
FUND TYPE: DEBT SERVICE						
185 BOND AND INTEREST REDEMPTION	\$8,012.85	\$32,548.09	\$40,560.94	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$8,012.85	\$32,548.09	\$40,560.94	\$0.00	\$0.00	\$0.00
FUND TYPE: CAPITAL PROJECTS						
170 LIBRARY IMPROVEMENT RESERVE	\$92,447.30	\$74,473.34	\$144,101.74	\$22,818.90	\$0.00	\$22,818.90
Total by Fund Type:	\$92,447.30	\$74,473.34	\$144,101.74	\$22,818.90	\$0.00	\$22,818.90
FUND TYPE: AGENCY						
200 PAYROLL	\$0.00	\$45,515.51	\$45,515.51	\$0.00	\$0.00	\$0.00
150 PLAC CARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$0.00	\$45,515.51	\$45,515.51	\$0.00	\$0.00	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BROWNSTOWN PUBLIC LIBRARY

ID: 36-5-100

CASH UNITS ONLY

COUNTY: JACKSON 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:	\$189,167.60	\$952,430.59	\$1,080,426.73	\$61,171.46	\$0.00	\$61,171.46
Section II						
Less:						
Investment Sales		\$84,000.00				
Investment Purchases			\$22,500.00			
Transfers In		\$524,004.47				
Transfers Out			\$524,004.47			
Net Receipts and Disbursements		\$344,426.12	\$533,922.26			

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

ID: 36-5-100 PAGE: 1

UNIT NAME: BROWNSTOWN PUBLIC LIBRARY

COUNTY: JACKSON COUNTY

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>100 GENERAL</u>	
310	GENERAL PROPERTY TAXES	\$137,467.73
	Total for: TAXES	\$137,467.73
3112	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$510.00
3112	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$13,808.55
3112	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,370.00
3111	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$78,442.00
3111	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$9,979.09
	Total for: INTERGOVERNMENTAL	\$105,109.64
315	COPY MACHINE CHARGES	\$3,714.70
	Total for: CHARGES FOR SERVICES	\$3,714.70
314	FINES AND FEES-OTHER	\$13,925.92
	Total for: FINES, FORFEITURES, AND FEES	\$13,925.92
319	INTEREST EARNED	\$778.25
	Total for: MISCELLANEOUS	\$778.25
325	TRANSFER OF FUNDS-OTHER	\$285,051.85
	Total for: OTHER FINANCING SOURCES	\$285,051.85
	TOTAL RECEIPTS FOR 100 GENERAL	\$546,048.09
<hr/>		
Fund:	<u>165 STATE GRANT</u>	
324	STATE GRANTS-OTHER	\$3,600.00
	Total for: INTERGOVERNMENTAL	\$3,600.00
	TOTAL RECEIPTS FOR 165 STATE GRANT	\$3,600.00
<hr/>		
Fund:	<u>120 GIFT</u>	
320	CONTRIBUTIONS AND DONATIONS	\$3,836.78
	Total for: MISCELLANEOUS	\$3,836.78
	TOTAL RECEIPTS FOR 120 GIFT	\$3,836.78
<hr/>		
Fund:	<u>195 RAINY DAY</u>	
319	INTEREST EARNED	\$1,135.40
	Total for: MISCELLANEOUS	\$1,135.40
325	TRANSFER OF FUNDS-OTHER	\$161,273.38
3215	SALE OF INVESTMENTS	\$84,000.00
	Total for: OTHER FINANCING SOURCES	\$245,273.38
	TOTAL RECEIPTS FOR 195 RAINY DAY	\$246,408.78
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Fund:	<u>185 BOND AND INTEREST REDEMPTION</u>	
310	GENERAL PROPERTY TAXES	\$25,905.96

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

ID: 36-5-100 PAGE: 2
UNIT NAME: BROWNSTOWN PUBLIC LIBRARY
COUNTY: JACKSON COUNTY

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>185 BOND AND INTEREST REDEMPTION</u>	
	Total for: TAXES	\$25,905.96
3112	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$73.00
3112	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$2,602.76
3112	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$338.00
	Total for: INTERGOVERNMENTAL	\$3,013.76
322	TRANSFER OF FUNDS-OTHER	\$3,628.37
	Total for: OTHER FINANCING SOURCES	\$3,628.37
	TOTAL RECEIPTS FOR 185 BOND AND INTEREST REDEMPTION	\$32,548.09
<hr/>		
Fund:	<u>170 LIBRARY IMPROVEMENT RESERVE</u>	
319	INTEREST EARNED	\$422.47
	Total for: MISCELLANEOUS	\$422.47
3211	TRANSFER FROM LIBRARY OPERATING FUND	\$10,000.00
321	TRANSFER OF FUNDS-OTHER	\$64,050.87
	Total for: OTHER FINANCING SOURCES	\$74,050.87
	TOTAL RECEIPTS FOR 170 LIBRARY IMPROVEMENT RESERVE	\$74,473.34
<hr/>		
Fund:	<u>200 PAYROLL</u>	
200	OTHER FINANCING SOURCES	\$45,515.51
	Total for: OTHER FINANCING SOURCES	\$45,515.51
	TOTAL RECEIPTS FOR 200 PAYROLL	\$45,515.51
<hr/>		
	Total Receipts:	\$952,430.59

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

ID: 36-5-100 PAGE: 1
COUNTY: JACKSON COUNTY
UNIT NAME: BROWNSTOWN PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$218,199.99
	SUPPLIES		\$18,343.84
	OTHER SERVICES AND CHARGES		\$48,389.08
	CAPITAL OUTLAY		\$75,955.05
	OTHER DISBURSEMENTS		\$170.47
	TRANSFER OF FUNDS		\$242,256.04
	TOTAL		\$603,314.47

Fund:	165 STATE GRANT		
	OTHER SERVICES AND CHARGES		\$3,600.00
	TOTAL		\$3,600.00

Fund:	120 GIFT		
	SUPPLIES		\$243.92
	OTHER SERVICES AND CHARGES		\$695.00
	CAPITAL OUTLAY		\$1,675.79
	OTHER DISBURSEMENTS		\$32.01
	TOTAL		\$2,646.72

Fund:	195 RAINY DAY		
	SUPPLIES		\$16,150.00
	CAPITAL OUTLAY		\$1,408.98
	TRANSFER OF FUNDS		\$200,628.37
	PURCHASE OF INVESTMENTS		\$22,500.00
	TOTAL		\$240,687.35

Fund:	185 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$39,491.75
	TRANSFER OF FUNDS		\$1,069.19
	TOTAL		\$40,560.94

Fund:	170 LIBRARY IMPROVEMENT RESERVE		
	CAPITAL OUTLAY		\$64,050.87
	TRANSFER OF FUNDS		\$80,050.87
	TOTAL		\$144,101.74

Fund:	200 PAYROLL		
	OTHER DISBURSEMENTS		\$45,515.51
	TOTAL		\$45,515.51

TOTAL DISBURSEMENTS:			\$1,080,426.73
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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>
		CHECKING - PEOPLES BANK	0039686	\$0.00			\$37,205.10
		PETTY CASH	051	\$0.00			\$25.00
		CASH CHANGE	052	\$0.00			\$100.00
		SAVINGS	8800588	\$0.00			\$22,818.90
		CHECKING - JACKSON CO. BA	6125650	\$0.00			\$1,022.46

Total CASH: **\$61,171.46**

Total Cash and Investments: **\$61,171.46**

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

	<u>GENERAL OBLIGATION BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$180,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$30,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$150,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$9,333.75

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: BROWNSTOWN PUBLIC LIBRARY

ID: 36-5-100

COUNTY: JACKSON 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: BROWNSTOWN PUBLIC LIBRARY

ID: 36-5-100

COUNTY: JACKSON 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 - ERATE	\$3,600.00	165 STATE GRANT	\$3,600.00	\$3,600.00

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

COUNTY: JACKSON COUNTY
UNIT NAME: BROWNSTOWN PUBLIC LIBRARY

ID: 36-5-100
PAGE: 1

100 GENERAL

BALANCE, JANUARY 1	\$1,283,759.60
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$71,313.81
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$71,313.81</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$21,509.74
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$21,509.74</u>
BALANCE, DECEMBER 31	<u>\$1,333,563.67</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BROWNSTOWN PUBLIC LIBRARY

ID: 36-5-100

COUNTY: JACKSON COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2008

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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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