

FEDERAL IDENTIFICATION NUMBER:  
35-6005624

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

UNIT NAME:  
BROOK PUBLIC LIBRARY

COUNTY:  
NEWTON COUNTY

ID: 56-5-162  
(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 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: \_\_\_\_\_

TITLE: DIRECTOR

PRINTED NAME OF OFFICIAL: JOYCE WHALEY

DATE SIGNED: \_\_\_\_\_

ADDRESS: 100 W MAIN ST  
PO BOX 155

CITY: BROOK, IN

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (219) 275-2471

ZIP: 47922-0000

\*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: BROOK PUBLIC LIBRARY

ID: 56-5-162

**CASH UNITS ONLY**

COUNTY: NEWTON COUNTY

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

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<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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
101 GENERAL	\$382,470.46	\$600,735.30	\$541,798.89	\$441,406.87	\$0.00	\$441,406.87
260 PETTY CASH	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00
<b>Total by Fund Type:</b>	<b>\$382,520.46</b>	<b>\$600,735.30</b>	<b>\$541,798.89</b>	<b>\$441,456.87</b>	<b>\$0.00</b>	<b>\$441,456.87</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
110 GIFT	\$56,528.88	\$2,978.24	\$1,509.40	\$57,997.72	\$0.00	\$57,997.72
120 GIFT #2	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00
170 LEVY EXCESS	\$0.00	\$1,442.00	\$1,442.00	\$0.00	\$0.00	\$0.00
160 RAINY DAY	\$63,998.00	\$28,506.59	\$0.00	\$92,504.59	\$0.00	\$92,504.59
<b>Total by Fund Type:</b>	<b>\$120,526.88</b>	<b>\$132,926.83</b>	<b>\$2,951.40</b>	<b>\$250,502.31</b>	<b>\$0.00</b>	<b>\$250,502.31</b>
<b>FUND TYPE: DEBT SERVICE</b>						
135 LEASE RENTAL PAYMENT	\$5,784.49	\$25,890.98	\$26,675.24	\$5,000.23	\$0.00	\$5,000.23
<b>Total by Fund Type:</b>	<b>\$5,784.49</b>	<b>\$25,890.98</b>	<b>\$26,675.24</b>	<b>\$5,000.23</b>	<b>\$0.00</b>	<b>\$5,000.23</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
130 LIBRARY IMPROVEMENT RESERVE	\$106,850.00	\$10,000.00	\$0.00	\$116,850.00	\$0.00	\$116,850.00
<b>Total by Fund Type:</b>	<b>\$106,850.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$116,850.00</b>	<b>\$0.00</b>	<b>\$116,850.00</b>
<b>FUND TYPE: AGENCY</b>						
200 PAYROLL	\$0.00	\$14,010.05	\$14,010.05	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$14,010.05</b>	<b>\$14,010.05</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BROOK PUBLIC LIBRARY

ID: 56-5-162

**CASH UNITS ONLY**

COUNTY: NEWTON 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>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$615,681.83</b>	<b>\$783,563.16</b>	<b>\$585,435.58</b>	<b>\$813,809.41</b>	<b>\$0.00</b>	<b>\$813,809.41</b>
<b>Section II</b>						
Less:						
Investment Sales		\$350,000.00				
Investment Purchases			\$350,000.00			
Transfers In		\$50,279.05				
Transfers Out			\$50,279.05			
Net Receipts and Disbursements		\$383,284.11	\$185,156.53			

**CASH AND INVESTMENTS ON PART 4 ARE  
823809.41! MUST EQUAL ENDING CASH  
AND INVESTMENTS ON THIS PAGE!  
PLEASE CORRECT.**

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>101 GENERAL</u>	
310	GENERAL PROPERTY TAXES	\$163,390.35
	<b>Total for: TAXES</b>	<b>\$163,390.35</b>
318	STATE GRANTS-OTHER	\$2,700.00
311	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$132.00
311	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$9,305.79
311	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,581.62
311	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$39,801.00
311	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$5,683.00
318	INTERGOVERNMENTAL REVENUE, OTHER	\$2,316.58
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$61,519.99</b>
315	FINES AND FEES-OTHER	\$920.00
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$920.00</b>
319	INTEREST EARNED	\$23,110.30
318	MISCELLANEOUS REVENUE-OTHER	\$546.66
	<b>Total for: MISCELLANEOUS</b>	<b>\$23,656.96</b>
321	TRANSFER OF FUNDS-OTHER	\$1,248.00
101	SALE OF INVESTMENTS	\$350,000.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$351,248.00</b>
	<b>TOTAL RECEIPTS FOR 101 GENERAL</b>	<b>\$600,735.30</b>
<hr/>		
Fund:	<u>110 GIFT</u>	
110	INTEREST EARNED	\$585.24
110	CONTRIBUTIONS AND DONATIONS	\$2,393.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$2,978.24</b>
	<b>TOTAL RECEIPTS FOR 110 GIFT</b>	<b>\$2,978.24</b>
<hr/>		
Fund:	<u>160 RAINY DAY</u>	
160	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$4,464.59
160	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$657.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$5,121.59</b>
160	TRANSFER FROM LIBRARY OPERATING FUND	\$4,985.00
160	TRANSFER FROM LIBRARY OPERATING FUND	\$18,400.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$23,385.00</b>
	<b>TOTAL RECEIPTS FOR 160 RAINY DAY</b>	<b>\$28,506.59</b>
<hr/>		
Fund:	<u>120 GIFT #2</u>	
120	MISCELLANEOUS REVENUE-OTHER	\$100,000.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$100,000.00</b>

UNIT NAME: BROOK PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: NEWTON COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
<b>TOTAL RECEIPTS FOR 120 GIFT #2</b>		<b>\$100,000.00</b>
<hr/>		
Fund: <u>170 LEVY EXCESS</u>		
108	TRANSFER FROM LIBRARY OPERATING FUND	\$1,442.00
<b>Total for: OTHER FINANCING SOURCES</b>		<b>\$1,442.00</b>
<hr/>		
<b>TOTAL RECEIPTS FOR 170 LEVY EXCESS</b>		<b>\$1,442.00</b>
<hr/>		
Fund: <u>135 LEASE RENTAL PAYMENT</u>		
310	GENERAL PROPERTY TAXES	\$24,078.35
<b>Total for: TAXES</b>		<b>\$24,078.35</b>
135	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$19.00
311	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,367.25
135	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$232.38
<b>Total for: INTERGOVERNMENTAL</b>		<b>\$1,618.63</b>
135	TRANSFER OF FUNDS-OTHER	\$194.00
<b>Total for: OTHER FINANCING SOURCES</b>		<b>\$194.00</b>
<hr/>		
<b>TOTAL RECEIPTS FOR 135 LEASE RENTAL PAYMENT</b>		<b>\$25,890.98</b>
<hr/>		
Fund: <u>130 LIBRARY IMPROVEMENT RESERVE</u>		
130	TRANSFER FROM LIBRARY OPERATING FUND	\$10,000.00
<b>Total for: OTHER FINANCING SOURCES</b>		<b>\$10,000.00</b>
<hr/>		
<b>TOTAL RECEIPTS FOR 130 LIBRARY IMPROVEMENT RESERVE</b>		<b>\$10,000.00</b>
<hr/>		
Fund: <u>200 PAYROLL</u>		
200	TRANSFER OF FUNDS-OTHER	\$14,010.05
<b>Total for: OTHER FINANCING SOURCES</b>		<b>\$14,010.05</b>
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<b>TOTAL RECEIPTS FOR 200 PAYROLL</b>		<b>\$14,010.05</b>
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<b>Total Receipts:</b>		<b>\$783,563.16</b>

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

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COUNTY: NEWTON COUNTY  
UNIT NAME: BROOK PUBLIC LIBRARY

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Fund:	101 GENERAL		
	PERSONAL SERVICES		\$77,232.40
	SUPPLIES		\$5,102.58
	OTHER SERVICES AND CHARGES		\$46,239.42
	CAPITAL OUTLAY		\$28,591.49
	TRANSFER OF FUNDS		\$34,633.00
	PURCHASE OF INVESTMENTS		\$350,000.00
	<b>TOTAL</b>		<b>\$541,798.89</b>

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Fund:	110 GIFT		
	SUPPLIES		\$197.90
	OTHER SERVICES AND CHARGES		\$375.00
	CAPITAL OUTLAY		\$801.50
	OTHER DISBURSEMENTS		\$135.00
	<b>TOTAL</b>		<b>\$1,509.40</b>

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Fund:	170 LEVY EXCESS		
	TRANSFER OF FUNDS		\$1,442.00
	<b>TOTAL</b>		<b>\$1,442.00</b>

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Fund:	135 LEASE RENTAL PAYMENT		
	OTHER SERVICES AND CHARGES		\$26,481.24
	TRANSFER OF FUNDS		\$194.00
	<b>TOTAL</b>		<b>\$26,675.24</b>

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Fund:	200 PAYROLL		
	TRANSFER OF FUNDS		\$14,010.05
	<b>TOTAL</b>		<b>\$14,010.05</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$585,435.58</b>
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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>
		CHECKING ACCOUNT	XXX003-2				\$59,376.98
		MONEY MARKET	XXX774-2				\$205,510.31
		MONEY MARKET	XXX808-0				\$58,872.12
		PETTY CASH	0				\$50.00
		CD	XX234				\$75,000.00
		CD	XX235				\$75,000.00
		CD	XX641				\$50,000.00
		CD	XX670				\$50,000.00
		CD	XX593				\$75,000.00
		CD	XX647				\$75,000.00
		CD	XX770				\$50,000.00
		CD	XX941				\$50,000.00

**Total CASH:** **\$823,809.41**

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**Total Cash and Investments:** **\$823,809.41**

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

LONG TERM LEASES

OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$215,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$15,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$200,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$10,481.24

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: BROOK PUBLIC LIBRARY

ID: 56-5-162

COUNTY: NEWTON COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2008

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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: BROOK PUBLIC LIBRARY

ID: 56-5-162

COUNTY: NEWTON COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2008

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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>
60000194900	LIBRARY CONNECTIVITY	INDIANA STATE LIBRARY	\$2,700.00	101 GENERAL	\$2,700.00	\$2,700.00

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

COUNTY: NEWTON COUNTY  
UNIT NAME: BROOK PUBLIC LIBRARY

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101 GENERAL

BALANCE, JANUARY 1	<u>\$875,000.00</u>
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$25,306.89
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$25,306.89</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$900,306.89</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BROOK PUBLIC LIBRARY

ID: 56-5-162

COUNTY: NEWTON 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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