

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 2009)  
FOR THE FISCAL YEAR THAT ENDED 2009

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- PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
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- PART 3 - DISBURSEMENTS REPORT BY FUND
- PART 4 - CASH AND INVESTMENTS
- 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: DIRECTOR  
PRINTED NAME OF OFFICIAL: WANDA PEARSON DATE SIGNED: \_\_\_\_\_  
ADDRESS: 450 SOUTH JEFFERSON STREE CITY: BROWNSBURG  
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (317) 852-3167 EMAIL ADDRESS: WPEARSON@BROWNSBURG.LIB.IN.US  
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).

**CASH UNITS ONLY**

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES  
FOR THE FISCAL YEAR ENDING 2009

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2009</u>	<u>2009 Receipts</u>	<u>2009 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2009</u>	<u>Investments at 12/31/2009</u>	<u>Total Cash and Investments at 12/31/2009</u>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
GENERAL	\$240,283.34	\$1,381,940.73	\$1,175,352.44	\$446,871.63	\$0.00	\$446,871.63
<b>Total by Fund Type:</b>	<b>\$240,283.34</b>	<b>\$1,381,940.73</b>	<b>\$1,175,352.44</b>	<b>\$446,871.63</b>	<b>\$0.00</b>	<b>\$446,871.63</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
GIFT	\$17,354.05	\$9,147.73	\$7,274.53	\$19,227.25	\$0.00	\$19,227.25
RAINY DAY	\$319,620.10	\$24,480.00	\$21,880.00	\$322,220.10	\$0.00	\$322,220.10
<b>Total by Fund Type:</b>	<b>\$336,974.15</b>	<b>\$33,627.73</b>	<b>\$29,154.53</b>	<b>\$341,447.35</b>	<b>\$0.00</b>	<b>\$341,447.35</b>
<b>FUND TYPE: DEBT SERVICE</b>						
BOND AND INTEREST REDEMPTION	\$129,549.39	\$442,464.86	\$446,000.00	\$126,014.25	\$0.00	\$126,014.25
<b>Total by Fund Type:</b>	<b>\$129,549.39</b>	<b>\$442,464.86</b>	<b>\$446,000.00</b>	<b>\$126,014.25</b>	<b>\$0.00</b>	<b>\$126,014.25</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
LIBRARY CAPITAL PROJECTS	\$352,533.80	\$257,510.20	\$163,699.28	\$446,344.72	\$0.00	\$446,344.72
LIBRARY IMPROVEMENT RESERVE	\$92,984.23	\$0.00	\$15,000.00	\$77,984.23	\$0.00	\$77,984.23
<b>Total by Fund Type:</b>	<b>\$445,518.03</b>	<b>\$257,510.20</b>	<b>\$178,699.28</b>	<b>\$524,328.95</b>	<b>\$0.00</b>	<b>\$524,328.95</b>
<b>FUND TYPE: AGENCY</b>						
PLAC CARD	\$90.00	\$1,320.00	\$1,050.00	\$360.00	\$0.00	\$360.00
<b>Total by Fund Type:</b>	<b>\$90.00</b>	<b>\$1,320.00</b>	<b>\$1,050.00</b>	<b>\$360.00</b>	<b>\$0.00</b>	<b>\$360.00</b>

(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 2009

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<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2009</u>	2009 <u>Receipts</u>	2009 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2009</u>	Investments <u>at 12/31/2009</u>	Total Cash and Investments <u>at 12/31/2009</u>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$1,152,414.91</b>	<b>\$2,116,863.52</b>	<b>\$1,830,256.25</b>	<b>\$1,439,022.18</b>	<b>\$0.00</b>	<b>\$1,439,022.18</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$0.00				
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$2,116,863.52	\$1,830,256.25			

(LAR-1) ANNUAL FINANCIAL REPORT  
PART 2 - RECEIPTS  
FOR THE FISCAL YEAR ENDING 2009

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

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
ADJUSTMENT	\$1,381,940.73
<b>Total for: MISCELLANEOUS</b>	<b>\$1,381,940.73</b>
<b>TOTAL RECEIPTS FOR GENERAL</b>	<b>\$1,381,940.73</b>
Fund: <u>GIFT</u>	
ADJUSTMENT	\$9,147.73
<b>Total for: MISCELLANEOUS</b>	<b>\$9,147.73</b>
<b>TOTAL RECEIPTS FOR GIFT</b>	<b>\$9,147.73</b>
Fund: <u>RAINY DAY</u>	
ADJUSTMENT	\$24,480.00
<b>Total for: MISCELLANEOUS</b>	<b>\$24,480.00</b>
<b>TOTAL RECEIPTS FOR RAINY DAY</b>	<b>\$24,480.00</b>
Fund: <u>BOND AND INTEREST REDEMPTION</u>	
ADJUSTMENT	\$442,464.86
<b>Total for: MISCELLANEOUS</b>	<b>\$442,464.86</b>
<b>TOTAL RECEIPTS FOR BOND AND INTEREST REDEMPTION</b>	<b>\$442,464.86</b>
Fund: <u>LIBRARY CAPITAL PROJECTS</u>	
ADJUSTMENT	\$257,510.20
<b>Total for: MISCELLANEOUS</b>	<b>\$257,510.20</b>
<b>TOTAL RECEIPTS FOR LIBRARY CAPITAL PROJECTS</b>	<b>\$257,510.20</b>
Fund: <u>PLAC CARD</u>	
ADJUSTMENT	\$1,320.00
<b>Total for: MISCELLANEOUS</b>	<b>\$1,320.00</b>
<b>TOTAL RECEIPTS FOR PLAC CARD</b>	<b>\$1,320.00</b>
<b>Total Receipts:</b>	<b>\$2,116,863.52</b>

(LAR-1) ANNUAL FINANCIAL REPORT  
PART 3 - DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2009

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

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Fund:	GENERAL		
		PERSONAL SERVICES	\$820,261.05
		SUPPLIES	\$34,365.52
		OTHER SERVICES AND CHARGES	\$203,687.15
		CAPITAL OUTLAY	\$117,038.72
	<b>TOTAL</b>		<b>\$1,175,352.44</b>

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Fund:	GIFT		
		OTHER DISBURSEMENTS	\$7,274.53
	<b>TOTAL</b>		<b>\$7,274.53</b>

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Fund:	RAINY DAY		
		OTHER SERVICES AND CHARGES	\$11,880.00
		CAPITAL OUTLAY	\$10,000.00
	<b>TOTAL</b>		<b>\$21,880.00</b>

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Fund:	BOND AND INTEREST REDEMPTION		
		OTHER SERVICES AND CHARGES	\$446,000.00
	<b>TOTAL</b>		<b>\$446,000.00</b>

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Fund:	LIBRARY CAPITAL PROJECTS		
		OTHER SERVICES AND CHARGES	\$63,920.27
		CAPITAL OUTLAY	\$99,779.01
	<b>TOTAL</b>		<b>\$163,699.28</b>

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Fund:	LIBRARY IMPROVEMENT RESERVE		
		CAPITAL OUTLAY	\$15,000.00
	<b>TOTAL</b>		<b>\$15,000.00</b>

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Fund:	PLAC CARD		
		OTHER DISBURSEMENTS	\$1,050.00
	<b>TOTAL</b>		<b>\$1,050.00</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$1,830,256.25</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>
		OPERATING GENERAL	22000413				\$420,157.29
		GIFT FIRST MERCHANTS	22000413				\$5,637.96
		CPR FIRST MERCHANTS	22000413				\$346,344.72
		RAINY DAY FIRST MERCHANTS	22000413				\$322,220.10
		PLAC FIRST MERCHANTS	22000413				\$360.00
		GIFT HUNTINGTON	01409700214				\$13,564.05
		OPERATING MONROE	4258026				\$26,339.34
		GIFT MONROE	4258026				\$25.24
		LEASE RENTAL MONROE	4258026				\$126,014.25
		LIRF MONROE	4258026				\$77,984.23
		CPF MONROE	4258026				\$100,000.00
		PETTY CASH FIRST MERCH	2200413				\$50.00
		CASH DRAWER FIRST MERCH	2200413				\$325.00

**Total CASH:** **\$1,439,022.18**

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**Total Cash and Investments:** **\$1,439,022.18**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BROWNSBURG PUBLIC LIBRARY  
COUNTY: HENDRICKS COUNTY

ID: 32-5-84

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FOR THE FISCAL YEAR ENDING 2009

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:

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	\$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 2009

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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: 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 2009

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<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 2009

COUNTY: HENDRICKS COUNTY  
UNIT NAME: BROWNSBURG PUBLIC LIBRARY

ID: 32-5-84  
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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: BROWNSBURG PUBLIC LIBRARY

ID: 32-5-84

COUNTY: HENDRICKS COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES  
FOR THE FISCAL YEAR ENDING 2009

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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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