

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 2009)

FOR THE FISCAL YEAR THAT ENDED 2009

CONTENTS:

- 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: JOYCE WHALEY DATE SIGNED: _____
ADDRESS: 100 W MAIN ST CITY: BROOK
PO BOX 155 EMAIL ADDRESS: JWHALEY@BROOK.LIB.IN.US
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 2009

PAGE: 1

<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>
Section I						
FUND TYPE: GENERAL						
101 GENERAL	\$451,406.87	\$452,337.22	\$401,745.57	\$501,998.52	\$0.00	\$501,998.52
260 PETTY CASH	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00
Total by Fund Type:	\$451,456.87	\$452,337.22	\$401,745.57	\$502,048.52	\$0.00	\$502,048.52
FUND TYPE: SPECIAL REVENUE						
110 GIFT	\$57,997.72	\$2,074.09	\$1,262.15	\$58,809.66	\$0.00	\$58,809.66
120 GIFT #2	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00
170 LEVY EXCESS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$157,997.72	\$2,074.09	\$1,262.15	\$158,809.66	\$0.00	\$158,809.66

Subtotal All Funds:	\$609,454.59	\$454,411.31	\$403,007.72	\$660,858.18	\$0.00	\$660,858.18
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Section II

Less:

Investment Sales	\$200,000.00	
Investment Purchases		\$200,000.00
Transfers In	\$40,872.19	
Transfers Out		\$40,872.19
Net Receipts and Disbursements	\$213,539.12	\$162,135.53

**CASH AND INVESTMENTS ON PART 4 ARE
904604.57! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

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

ID: 56-5-162 PAGE: 1

UNIT NAME: BROOK PUBLIC LIBRARY
 COUNTY: NEWTON COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
311	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$118.00
311	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$9,787.95
311	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,421.42
311	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$41,160.00
311	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$6,255.00
321	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$657.00
	Total for: INTERGOVERNMENTAL	\$59,399.37
315	FINES AND FEES-OTHER	\$1,183.55
	Total for: FINES, FORFEITURES, AND FEES	\$1,183.55
319	INTEREST EARNED	\$10,682.22
318	MISCELLANEOUS REVENUE-OTHER	\$5,630.11
	MISCELLANEOUS REVENUE-OTHER	\$175,441.97
	Total for: MISCELLANEOUS	\$191,754.30
	SALE OF INVESTMENTS	\$200,000.00
	Total for: OTHER FINANCING SOURCES	\$200,000.00
	TOTAL RECEIPTS FOR 101 GENERAL	\$452,337.22
Fund:	<u>110 GIFT</u>	
319	INTEREST EARNED	\$564.19
320	CONTRIBUTIONS AND DONATIONS	\$1,444.90
318	MISCELLANEOUS REVENUE-OTHER	\$65.00
	Total for: MISCELLANEOUS	\$2,074.09
	TOTAL RECEIPTS FOR 110 GIFT	\$2,074.09
Fund:	<u>160 RAINY DAY</u>	
311	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$2,757.29
	Total for: INTERGOVERNMENTAL	\$2,757.29
321	TRANSFER FROM LIBRARY OPERATING FUND	\$18,000.00
	Total for: OTHER FINANCING SOURCES	\$18,000.00
	TOTAL RECEIPTS FOR 160 RAINY DAY	\$20,757.29
Fund:	<u>135 LEASE RENTAL PAYMENT</u>	
310	GENERAL PROPERTY TAXES	\$23,522.39
	Total for: TAXES	\$23,522.39
311	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$16.00
	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,312.31
311	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$190.58
	Total for: INTERGOVERNMENTAL	\$1,518.89

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

ID: 56-5-162 PAGE: 2

UNIT NAME: BROOK PUBLIC LIBRARY
COUNTY: NEWTON COUNTY

	<u>Title</u>	<u>Amount</u>
	TOTAL RECEIPTS FOR 135 LEASE RENTAL PAYMENT	\$25,041.28
	Fund: <u>130 LIBRARY IMPROVEMENT RESERVE</u>	
321	TRANSFER FROM LIBRARY OPERATING FUND	\$10,000.00
	Total for: OTHER FINANCING SOURCES	\$10,000.00
	TOTAL RECEIPTS FOR 130 LIBRARY IMPROVEMENT RESERVE	\$10,000.00
	Fund: <u>200 PAYROLL</u>	
200	TRANSFER OF FUNDS-OTHER	\$12,872.19
	Total for: OTHER FINANCING SOURCES	\$12,872.19
	TOTAL RECEIPTS FOR 200 PAYROLL	\$12,872.19
	Total Receipts:	\$523,082.07

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

ID: 56-5-162 PAGE: 1
COUNTY: NEWTON COUNTY
UNIT NAME: BROOK PUBLIC LIBRARY

Fund:	101 GENERAL		
	PERSONAL SERVICES		\$84,400.08
	SUPPLIES		\$4,879.75
	OTHER SERVICES AND CHARGES		\$38,388.63
	CAPITAL OUTLAY		\$46,077.11
	OTHER DISBURSEMENTS		\$0.00
	TRANSFER OF FUNDS		\$28,000.00
	PURCHASE OF INVESTMENTS		\$200,000.00
	TOTAL		\$401,745.57

Fund:	110 GIFT		
	SUPPLIES		\$50.00
	OTHER SERVICES AND CHARGES		\$528.25
	CAPITAL OUTLAY		\$683.90
	TOTAL		\$1,262.15

Fund:	160 RAINY DAY		
	OTHER SERVICES AND CHARGES		\$657.00
	TOTAL		\$657.00

Fund:	135 LEASE RENTAL PAYMENT		
	OTHER SERVICES AND CHARGES		\$1,000.00
	OTHER DISBURSEMENTS		\$24,750.00
	TOTAL		\$25,750.00

Fund:	200 PAYROLL		
	TRANSFER OF FUNDS		\$12,872.19
	TOTAL		\$12,872.19

TOTAL DISBURSEMENTS:			\$442,286.91
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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 ACCOUNT	XXX003-2				\$7,283.90
		MONEY MARKET	XXX774-2				\$286,399.46
		MONEY MARKET	XXX808-0				\$60,871.21
		PETTY CASH	000				\$50.00
		CD	XXX980				\$75,000.00
		CD	XXX593				\$75,000.00
		CD	XXX647				\$75,000.00
		CD	XXX641				\$50,000.00
		CD	XXX772				\$75,000.00
		CD	XXX670				\$50,000.00
		CD	XXX770				\$50,000.00
		CD	XXX941				\$50,000.00
		CD	XXX905				\$50,000.00

Total CASH: **\$904,604.57**

Total Cash and Investments: **\$904,604.57**

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UNIT NAME: BROOK PUBLIC LIBRARY
COUNTY: NEWTON COUNTY

ID: 56-5-162

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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:

	\$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 2009

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: 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 2009

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>
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(LAR-1) ANNUAL FINANCIAL REPORT
PART 9 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2009

COUNTY: NEWTON COUNTY
UNIT NAME: BROOK PUBLIC LIBRARY

ID: 56-5-162
PAGE: 1

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: BROOK PUBLIC LIBRARY

ID: 56-5-162

COUNTY: NEWTON COUNTY

PAGE: 1

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

<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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