

FEDERAL IDENTIFICATION NUMBER:  
35-1557336

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

UNIT NAME:  
BROOKSTON PUBLIC LIBRARY

COUNTY:  
WHITE COUNTY

ID: 91-5-245  
(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
- PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
- 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: TREASURER

PRINTED NAME OF OFFICIAL: BLANCHE WALL

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

ADDRESS: 11252 S ORANGE LOOP

CITY: BROOKSTON

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM):

EMAIL ADDRESS: BWALL48@JUNO.COM

ZIP: 47923-0000

\*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: BROOKSTON PUBLIC LIBRARY

ID: 91-5-245

**CASH UNITS ONLY**

COUNTY: WHITE 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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
101 GENERAL	\$1,834.26	\$153,668.33	\$155,522.34	\$-19.75	\$0.00	\$-19.75
260 PETTY CASH	\$40.00	\$0.00	\$0.00	\$40.00	\$0.00	\$40.00
1 PLAC	\$0.00	\$180.00	\$90.00	\$90.00	\$0.00	\$90.00
<b>Total by Fund Type:</b>	<b>\$1,874.26</b>	<b>\$153,848.33</b>	<b>\$155,612.34</b>	<b>\$110.25</b>	<b>\$0.00</b>	<b>\$110.25</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
401 GIFT	\$37,605.44	\$30,585.94	\$33,376.93	\$34,814.45	\$39,900.00	\$74,714.45
LEASE/RENTAL	\$13,594.13	\$97,807.21	\$105,573.00	\$5,828.34	\$0.00	\$5,828.34
2011 LIBRARY IMPROVEMENT	\$1,174.95	\$1,835.76	\$0.00	\$3,010.71	\$40,000.00	\$43,010.71
61 RAINY DAY	\$10,461.64	\$12,981.56	\$11,128.77	\$12,314.43	\$0.00	\$12,314.43
<b>Total by Fund Type:</b>	<b>\$62,836.16</b>	<b>\$143,210.47</b>	<b>\$150,078.70</b>	<b>\$55,967.93</b>	<b>\$79,900.00</b>	<b>\$135,867.93</b>
<b>FUND TYPE: PRIVATE PURPOSE</b>						
INSURANCE SETTLEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

<b>Subtotal All Funds:</b>	<b>\$64,710.42</b>	<b>\$297,058.80</b>	<b>\$305,691.04</b>	<b>\$56,078.18</b>	<b>\$79,900.00</b>	<b>\$135,978.18</b>
----------------------------	--------------------	---------------------	---------------------	--------------------	--------------------	---------------------

**Section II**

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$48,520.09	
Transfers Out		\$72,828.71
<b>Net Receipts and Disbursements</b>	<b>\$248,538.71</b>	<b>\$232,862.33</b>

**CASH AND INVESTMENTS ON PART 4 ARE  
79900.00! MUST EQUAL ENDING CASH  
AND INVESTMENTS ON THIS PAGE!  
PLEASE CORRECT.**

**TRANSFERS IN DO NOT MATCH  
TRANSFERS OUT! PLEASE CORRECT.**

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

ID: 91-5-245 PAGE: 1

UNIT NAME: BROOKSTON PUBLIC LIBRARY

COUNTY: WHITE COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>101 GENERAL</u>	
GENERAL PROPERTY TAXES	\$65,677.63
GENERAL PROPERTY TAXES	\$33.89
GENERAL PROPERTY TAXES	\$0.00
GENERAL PROPERTY TAXES	\$0.00
<b>Total for: TAXES</b>	<b>\$65,711.52</b>
STATE GRANTS-OTHER	\$3,600.00
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$99.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$11,413.75
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$448.48
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$42,296.21
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$4,405.00
TOWNSHIP CONTRACTS (LIBRARIES)	\$180.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$62,442.44</b>
FINES AND FEES-OTHER	\$3,772.80
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$3,772.80</b>
INTEREST EARNED	\$1,406.21
CONTRIBUTIONS AND DONATIONS	\$14.46
MISCELLANEOUS REVENUE-OTHER	\$6.00
<b>Total for: MISCELLANEOUS</b>	<b>\$1,426.67</b>
TRANSFER OF FUNDS-OTHER	\$18,375.00
TRANSFER OF FUNDS-OTHER	\$1,939.90
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$20,314.90</b>
<b>TOTAL RECEIPTS FOR 101 GENERAL</b>	<b>\$153,668.33</b>
Fund: <u>1 PLAC</u>	
PLAC CARD SALES	\$180.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$180.00</b>
<b>TOTAL RECEIPTS FOR 1 PLAC</b>	<b>\$180.00</b>
Fund: <u>401 GIFT</u>	
INTEREST EARNED	\$0.00
CONTRIBUTIONS AND DONATIONS	\$2,034.00
MISCELLANEOUS REVENUE-OTHER	\$675.52
MISCELLANEOUS REVENUE-OTHER	\$11,800.00
<b>Total for: MISCELLANEOUS</b>	<b>\$14,509.52</b>
TRANSFER OF FUNDS-OTHER	\$16,076.42
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$16,076.42</b>
<b>TOTAL RECEIPTS FOR 401 GIFT</b>	<b>\$30,585.94</b>

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

ID: 91-5-245 PAGE: 2

UNIT NAME: BROOKSTON PUBLIC LIBRARY

COUNTY: WHITE COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>61 RAINY DAY</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$1,852.79
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$1,852.79</b>
TRANSFER OF FUNDS-OTHER	\$11,128.77
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$11,128.77</b>
<b>TOTAL RECEIPTS FOR 61 RAINY DAY</b>	<b>\$12,981.56</b>
Fund: <u>LEASE/RENTAL</u>	
GENERAL PROPERTY TAXES	\$64,707.12
GENERAL PROPERTY TAXES	\$31.62
<b>Total for: TAXES</b>	<b>\$64,738.74</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$86.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$26,573.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$6,015.95
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$393.52
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$33,068.47</b>
<b>TOTAL RECEIPTS FOR LEASE/RENTAL</b>	<b>\$97,807.21</b>
Fund: <u>2011 LIBRARY IMPROVEMENT</u>	
INTEREST EARNED	\$835.76
<b>Total for: MISCELLANEOUS</b>	<b>\$835.76</b>
TRANSFER FROM LIBRARY OPERATING FUND	\$0.00
TRANSFER FROM LIBRARY OPERATING FUND	\$1,000.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$1,000.00</b>
<b>TOTAL RECEIPTS FOR 2011 LIBRARY IMPROVEMENT</b>	<b>\$1,835.76</b>
Fund: <u>INSURANCE SETTLEMENT</u>	
INSURANCE REIMBURSEMENTS	\$0.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$0.00</b>
<b>TOTAL RECEIPTS FOR INSURANCE SETTLEMENT</b>	<b>\$0.00</b>
<b>Total Receipts:</b>	<b>\$297,058.80</b>

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

ID: 91-5-245 PAGE: 1  
COUNTY: WHITE COUNTY  
UNIT NAME: BROOKSTON PUBLIC LIBRARY

---

Fund:	101 GENERAL		
	PERSONAL SERVICES		\$84,597.04
	SUPPLIES		\$3,624.37
	OTHER SERVICES AND CHARGES		\$39,310.01
	CAPITAL OUTLAY		\$17,312.92
	OTHER DISBURSEMENTS		\$3.00
	TRANSFER OF FUNDS		\$10,675.00
	<b>TOTAL</b>		<b>\$155,522.34</b>

---

Fund:	1 PLAC		
	OTHER DISBURSEMENTS		\$90.00
	<b>TOTAL</b>		<b>\$90.00</b>

---

Fund:	401 GIFT		
	SUPPLIES		\$249.67
	OTHER SERVICES AND CHARGES		\$1,751.12
	CAPITAL OUTLAY		\$6,409.37
	OTHER DISBURSEMENTS		\$514.83
	TRANSFER OF FUNDS		\$24,451.94
	<b>TOTAL</b>		<b>\$33,376.93</b>

---

Fund:	61 RAINY DAY		
	TRANSFER OF FUNDS		\$11,128.77
	<b>TOTAL</b>		<b>\$11,128.77</b>

---

Fund:	LEASE/RENTAL		
	OTHER DISBURSEMENTS		\$79,000.00
	TRANSFER OF FUNDS		\$26,573.00
	<b>TOTAL</b>		<b>\$105,573.00</b>

---

Fund:	2011 LIBRARY IMPROVEMENT		
	SUPPLIES		\$0.00
	OTHER DISBURSEMENTS		\$0.00
	TRANSFER OF FUNDS		\$0.00
	<b>TOTAL</b>		<b>\$0.00</b>

---

Fund:	INSURANCE SETTLEMENT		
	CAPITAL OUTLAY		\$0.00
	<b>TOTAL</b>		<b>\$0.00</b>

---

<b>TOTAL DISBURSEMENTS:</b>			<b>\$305,691.04</b>
-----------------------------	--	--	---------------------

PART 4 - CASH AND INVESTMENTS  
FOR THE FISCAL YEAR ENDING 2009

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>
		OPERATING FUNDS	OPERATING	\$1,834.26			\$0.00
		PETTY CASH	PETTY CASH	\$40.00			\$0.00
		RAINY DAY FUND	RAINY DAY	\$10,461.64			\$0.00
		LEASE/RENTAL FUND	LEASE/RENTAL	\$13,594.13			\$0.00
		LIRF	LIBRARY IMPROVEMENT FUND	\$1,174.95			\$0.00
		RESTRICTED _UNRESTRICTED	GIFT _MEMORIALS	\$37,605.44			\$0.00

**Total CASH:** **\$0.00**

INVESTMENTS

<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>
01/02/2006	401 GIFT	CERTIFICATE OF DEPOSIT	109003	\$0.00	02/23/2008	4.53	\$0.00
03/03/2008	401 GIFT	CERTIFICATE OF DEPOSIT	60453888	\$39,900.00	04/03/2010	2.96	\$39,900.00

**Total by Fund:** **\$39,900.00**

12/18/2007	2011 LIBRARY IMPROVEMENT	CERTIFICATE OF DEPOSIT	60453489	\$20,000.00	01/18/2009	4.50	\$0.00
11/16/2007	2011 LIBRARY IMPROVEMENT	CERTIFICATE OF DEPOSIT	102462	\$0.00	12/16/2008	4.77	\$0.00
12/16/2008	2011 LIBRARY IMPROVEMENT	CERTIFICATE OF DEPOSIT	60749493	\$20,000.00	05/16/2010	3.74	\$20,000.00
01/26/2009	2011 LIBRARY IMPROVEMENT	CERTIFICATE OF DEPOSIT	60694400	\$0.00	06/26/2010	3.00	\$20,000.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BROOKSTON PUBLIC LIBRARY

ID: 91-5-245

COUNTY: WHITE COUNTY

PAGE: 2

PART 4 - CASH AND INVESTMENTS  
FOR THE FISCAL YEAR ENDING 2009

---

INVESTMENTS

---

<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>
<b>Total by Fund:</b>							<b>\$40,000.00</b>
<b>Total INVESTMENTS:</b>							<b>\$79,900.00</b>
<b>Total Cash and Investments:</b>							<b>\$79,900.00</b>

---

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BROOKSTON PUBLIC LIBRARY  
COUNTY: WHITE COUNTY

ID: 91-5-245

PAGE: 1

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: BROOKSTON PUBLIC LIBRARY

ID: 91-5-245

COUNTY: WHITE 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>
------------------------	----------------------	---------------	---------------------	-------------------	-----------------	----------------------

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BROOKSTON PUBLIC LIBRARY

ID: 91-5-245

COUNTY: WHITE 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>
-------------------------	---------------------	---------------------	---------------------	-------------------	-----------------	----------------------

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

COUNTY: WHITE COUNTY  
UNIT NAME: BROOKSTON PUBLIC LIBRARY

ID: 91-5-245  
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: BROOKSTON PUBLIC LIBRARY

ID: 91-5-245

COUNTY: WHITE COUNTY

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

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>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------