

FEDERAL IDENTIFICATION NUMBER:
35-6004646

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

UNIT NAME:
BRAZIL PUBLIC LIBRARY

COUNTY:
CLAY COUNTY

ID: 11-5-26
(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 2010

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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: BUSINESS MANAGER
PRINTED NAME OF OFFICIAL: DARLENE SHEPARD DATE SIGNED: _____
ADDRESS: 204 N WALNUT STREET CITY: BRAZIL
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 446-1331 EMAIL ADDRESS: DSHEPARD@TICZ.COM
ZIP: 47834-0000

*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 2010

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2010</u>	<u>2010 Receipts</u>	<u>2010 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2010</u>	<u>Investments at 12/31/2010</u>	<u>Total Cash and Investments at 12/31/2010</u>
Section I						
FUND TYPE: GENERAL						
CASH CHANGE	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
GENERAL	\$66,250.61	\$626,964.79	\$602,785.64	\$90,429.76	\$0.00	\$90,429.76
PETTY CASH	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
Total by Fund Type:	\$66,450.61	\$626,964.79	\$602,785.64	\$90,629.76	\$0.00	\$90,629.76
FUND TYPE: SPECIAL REVENUE						
GIFT	\$79,491.83	\$4,137.53	\$24,336.98	\$59,292.38	\$0.00	\$59,292.38
LEVY EXCESS	\$198.00	\$13,273.54	\$198.00	\$13,273.54	\$0.00	\$13,273.54
RAINY DAY	\$28,495.90	\$14,818.49	\$0.00	\$43,314.39	\$0.00	\$43,314.39
STATE GRANT	\$4,221.94	\$8,722.00	\$6,042.90	\$6,901.04	\$0.00	\$6,901.04
Total by Fund Type:	\$112,407.67	\$40,951.56	\$30,577.88	\$122,781.35	\$0.00	\$122,781.35
FUND TYPE: DEBT SERVICE						
DEBT SERVICE - OTHER	\$2,064.43	\$131,619.12	\$129,346.57	\$4,336.98	\$0.00	\$4,336.98
Total by Fund Type:	\$2,064.43	\$131,619.12	\$129,346.57	\$4,336.98	\$0.00	\$4,336.98
FUND TYPE: CAPITAL PROJECTS						
LIBRARY IMPROVEMENT RESERVE	\$39,097.61	\$3,000.00	\$0.00	\$42,097.61	\$0.00	\$42,097.61
Total by Fund Type:	\$39,097.61	\$3,000.00	\$0.00	\$42,097.61	\$0.00	\$42,097.61
FUND TYPE: AGENCY						
PAYROLL	\$1,595.00	\$0.00	\$1,595.00	\$0.00	\$0.00	\$0.00
PLAC CARD	\$0.00	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$1,595.00	\$50.00	\$1,645.00	\$0.00	\$0.00	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BRAZIL PUBLIC LIBRARY

ID: 11-5-26

CASH UNITS ONLY

COUNTY: CLAY COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES
FOR THE FISCAL YEAR ENDING 2010

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<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2010</u>	2010 <u>Receipts</u>	2010 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2010</u>	Investments <u>at 12/31/2010</u>	Total Cash and Investments <u>at 12/31/2010</u>
Section I						
Subtotal All Funds:	\$221,615.32	\$802,585.47	\$764,355.09	\$259,845.70	\$0.00	\$259,845.70
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$32,435.48				
Transfers Out			\$32,435.48			
Net Receipts and Disbursements		\$770,149.99	\$731,919.61			

(LAR-1) ANNUAL FINANCIAL REPORT
 PART 2 - RECEIPTS
 FOR THE FISCAL YEAR ENDING 2010

ID: 11-5-26 PAGE: 1

UNIT NAME: BRAZIL PUBLIC LIBRARY
 COUNTY: CLAY COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$256,687.68
Total for: TAXES	\$256,687.68
SPECIAL STATE LIBRARY DISTRIBUTION	\$794.00
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$3,269.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$28,293.52
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,269.06
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$175,471.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$28,570.00
Total for: INTERGOVERNMENTAL	\$237,666.58
COPY MACHINE CHARGES	\$3,393.15
Total for: CHARGES FOR SERVICES	\$3,393.15
FINES AND FEES-OTHER	\$24,291.83
Total for: FINES, FORFEITURES, AND FEES	\$24,291.83
INTEREST EARNED	\$1,469.74
MISCELLANEOUS REVENUE-OTHER	\$7,866.81
Total for: MISCELLANEOUS	\$9,336.55
TRANSFER OF FUNDS-OTHER	\$198.00
TAX ANTICIPATION WARRANTS	\$95,391.00
Total for: OTHER FINANCING SOURCES	\$95,589.00
TOTAL RECEIPTS FOR GENERAL	\$626,964.79
Fund: <u>PETTY CASH</u>	
TRANSFER OF FUNDS-OTHER	\$0.00
Total for: OTHER FINANCING SOURCES	\$0.00
TOTAL RECEIPTS FOR PETTY CASH	\$0.00
Fund: <u>CASH CHANGE</u>	
TRANSFER OF FUNDS-OTHER	\$0.00
Total for: OTHER FINANCING SOURCES	\$0.00
TOTAL RECEIPTS FOR CASH CHANGE	\$0.00
Fund: <u>STATE GRANT</u>	
STATE REIMBURSEMENTS FOR SERVICES	\$6,272.00
Total for: CHARGES FOR SERVICES	\$6,272.00
TRANSFER FROM LIBRARY OPERATING FUND	\$2,450.00
Total for: OTHER FINANCING SOURCES	\$2,450.00
TOTAL RECEIPTS FOR STATE GRANT	\$8,722.00

(LAR-1) ANNUAL FINANCIAL REPORT
 PART 2 - RECEIPTS
 FOR THE FISCAL YEAR ENDING 2010

ID: 11-5-26 PAGE: 2

UNIT NAME: BRAZIL PUBLIC LIBRARY
 COUNTY: CLAY COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GIFT</u>	
MISCELLANEOUS REVENUE-OTHER	\$4,137.53
Total for: MISCELLANEOUS	\$4,137.53
TOTAL RECEIPTS FOR GIFT	\$4,137.53
Fund: <u>RAINY DAY</u>	
INTEREST EARNED	\$35.26
Total for: MISCELLANEOUS	\$35.26
TRANSFER FROM LIBRARY OPERATING FUND	\$14,783.23
Total for: OTHER FINANCING SOURCES	\$14,783.23
TOTAL RECEIPTS FOR RAINY DAY	\$14,818.49
Fund: <u>LEVY EXCESS</u>	
MISCELLANEOUS REVENUE-OTHER	\$1,269.29
MISCELLANEOUS REVENUE-OTHER	\$0.00
Total for: MISCELLANEOUS	\$1,269.29
TRANSFER FROM LIBRARY OPERATING FUND	\$8,252.68
TRANSFER OF FUNDS-OTHER	\$3,751.57
Total for: OTHER FINANCING SOURCES	\$12,004.25
TOTAL RECEIPTS FOR LEVY EXCESS	\$13,273.54
Fund: <u>DEBT SERVICE - OTHER</u>	
GENERAL PROPERTY TAXES	\$116,693.57
Total for: TAXES	\$116,693.57
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,486.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$12,862.61
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$576.94
Total for: INTERGOVERNMENTAL	\$14,925.55
TOTAL RECEIPTS FOR DEBT SERVICE - OTHER	\$131,619.12
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
TRANSFER FROM LIBRARY OPERATING FUND	\$3,000.00
Total for: OTHER FINANCING SOURCES	\$3,000.00
TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE	\$3,000.00
Fund: <u>PAYROLL</u>	
OTHER TAXES	\$0.00
Total for: TAXES	\$0.00
TOTAL RECEIPTS FOR PAYROLL	\$0.00

UNIT NAME: BRAZIL PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: CLAY COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>PLAC CARD</u>	
PLAC CARD SALES	\$50.00
Total for: OTHER FINANCING SOURCES	\$50.00
TOTAL RECEIPTS FOR PLAC CARD	\$50.00
Total Receipts:	\$802,585.47

(LAR-1) ANNUAL FINANCIAL REPORT
PART 3 - DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2010

ID: 11-5-26 PAGE: 1
COUNTY: CLAY COUNTY
UNIT NAME: BRAZIL PUBLIC LIBRARY

Fund:	GENERAL		
		PERSONAL SERVICES	\$370,650.50
		SUPPLIES	\$8,608.56
		OTHER SERVICES AND CHARGES	\$50,198.47
		CAPITAL OUTLAY	\$49,451.20
		OTHER DISBURSEMENTS	\$95,391.00
		TRANSFER OF FUNDS	\$28,485.91
	TOTAL		\$602,785.64

Fund:	STATE GRANT		
		CAPITAL OUTLAY	\$6,042.90
	TOTAL		\$6,042.90

Fund:	GIFT		
		OTHER DISBURSEMENTS	\$24,336.98
	TOTAL		\$24,336.98

Fund:	LEVY EXCESS		
		TRANSFER OF FUNDS	\$198.00
	TOTAL		\$198.00

Fund:	DEBT SERVICE - OTHER		
		OTHER SERVICES AND CHARGES	\$500.00
		OTHER DISBURSEMENTS	\$125,095.00
		TRANSFER OF FUNDS	\$3,751.57
	TOTAL		\$129,346.57

Fund:	PAYROLL		
		PERSONAL SERVICES	\$1,595.00
	TOTAL		\$1,595.00

Fund:	PLAC CARD		
		OTHER DISBURSEMENTS	\$50.00
	TOTAL		\$50.00

TOTAL DISBURSEMENTS:			\$764,355.09
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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>
		HARRIS BANK NA	1				\$216,331.31
		RIDDELL NATIONAL BANK	2				\$43,314.39
		PETTY CASH	3				\$100.00
		CHANGE FUNDS	4				\$100.00

Total CASH: **\$259,845.70**

Total Cash and Investments: **\$259,845.70**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BRAZIL PUBLIC LIBRARY
COUNTY: CLAY COUNTY

ID: 11-5-26

PAGE: 1

FOR THE FISCAL YEAR ENDING 2010

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: BRAZIL PUBLIC LIBRARY

ID: 11-5-26

COUNTY: CLAY COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2010

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: BRAZIL PUBLIC LIBRARY

ID: 11-5-26

COUNTY: CLAY COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2010

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 2010

COUNTY: CLAY COUNTY
UNIT NAME: BRAZIL PUBLIC LIBRARY

ID: 11-5-26
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: BRAZIL PUBLIC LIBRARY

ID: 11-5-26

COUNTY: CLAY COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2010

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>
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