

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 2010

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- 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: DIRECTOR
PRINTED NAME OF OFFICIAL: WANDA PEARSON DATE SIGNED: _____
ADDRESS: 5450 SOUTH JEFFERSON ST 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).

(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 2010

PAGE: 1

<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						
GENERAL	\$446,871.63	\$1,234,865.91	\$1,235,966.51	\$445,771.03	\$0.00	\$445,771.03
Total by Fund Type:	\$446,871.63	\$1,234,865.91	\$1,235,966.51	\$445,771.03	\$0.00	\$445,771.03
FUND TYPE: SPECIAL REVENUE						
GIFT	\$19,227.25	\$16,253.31	\$10,188.47	\$25,292.09	\$0.00	\$25,292.09
LEVY EXCESS	\$3,087.55	\$0.00	\$0.00	\$3,087.55	\$0.00	\$3,087.55
RAINY DAY	\$322,220.10	\$76,773.39	\$24,965.00	\$374,028.49	\$0.00	\$374,028.49
Total by Fund Type:	\$344,534.90	\$93,026.70	\$35,153.47	\$402,408.13	\$0.00	\$402,408.13
FUND TYPE: DEBT SERVICE						
BOND AND INTEREST REDEMPTION	\$126,014.25	\$488,187.22	\$77,808.99	\$536,392.48	\$0.00	\$536,392.48
Total by Fund Type:	\$126,014.25	\$488,187.22	\$77,808.99	\$536,392.48	\$0.00	\$536,392.48
FUND TYPE: CAPITAL PROJECTS						
LIBRARY CAPITAL PROJECTS	\$446,344.72	\$107,728.52	\$234,022.13	\$320,051.11	\$0.00	\$320,051.11
LIBRARY IMPROVEMENT RESERVE	\$77,984.23	\$0.00	\$0.00	\$77,984.23	\$0.00	\$77,984.23
Total by Fund Type:	\$524,328.95	\$107,728.52	\$234,022.13	\$398,035.34	\$0.00	\$398,035.34
FUND TYPE: AGENCY						
PLAC CARD	\$360.00	\$1,200.00	\$1,160.00	\$400.00	\$0.00	\$400.00
Total by Fund Type:	\$360.00	\$1,200.00	\$1,160.00	\$400.00	\$0.00	\$400.00

(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 2010

PAGE: 2

<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:	\$1,442,109.73	\$1,925,008.35	\$1,584,111.10	\$1,783,006.98	\$0.00	\$1,783,006.98
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$0.00				
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$1,925,008.35	\$1,584,111.10			

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$598,700.69
Total for: TAXES	\$598,700.69
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$939.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$57,985.16
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$906.76
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$433,329.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$63,869.57
Total for: INTERGOVERNMENTAL	\$557,029.49
COPY MACHINE CHARGES	\$11,621.64
CHARGES FOR SERVICES-OTHER	\$2,134.91
Total for: CHARGES FOR SERVICES	\$13,756.55
FINES AND FEES-OTHER	\$47,290.62
Total for: FINES, FORFEITURES, AND FEES	\$47,290.62
INTEREST EARNED	\$12,762.14
CONTRIBUTIONS AND DONATIONS	\$280.10
MISCELLANEOUS REVENUE-OTHER	\$3,212.31
Total for: MISCELLANEOUS	\$16,254.55
REFUNDS-OTHER	\$1,834.01
Total for: OTHER FINANCING SOURCES	\$1,834.01
TOTAL RECEIPTS FOR GENERAL	\$1,234,865.91
Fund: <u>GIFT</u>	
INTEREST EARNED	\$38.00
CONTRIBUTIONS AND DONATIONS	\$16,215.31
ADJUSTMENT	\$0.00
Total for: MISCELLANEOUS	\$16,253.31
TOTAL RECEIPTS FOR GIFT	\$16,253.31
Fund: <u>RAINY DAY</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$64,346.39
Total for: INTERGOVERNMENTAL	\$64,346.39
ADJUSTMENT	\$0.00
Total for: MISCELLANEOUS	\$0.00
REFUNDS-OTHER	\$12,427.00
REFUNDS-OTHER	\$0.00
Total for: OTHER FINANCING SOURCES	\$12,427.00
TOTAL RECEIPTS FOR RAINY DAY	\$76,773.39
Fund: <u>BOND AND INTEREST REDEMPTION</u>	

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

ID: 32-5-84 PAGE: 2

UNIT NAME: BROWNSBURG PUBLIC LIBRARY
 COUNTY: HENDRICKS COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>BOND AND INTEREST REDEMPTION</u>	
GENERAL PROPERTY TAXES	\$442,311.86
Total for: TAXES	\$442,311.86
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$694.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$42,838.64
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$669.90
Total for: INTERGOVERNMENTAL	\$44,202.54
INTEREST EARNED	\$1,672.82
ADJUSTMENT	\$0.00
Total for: MISCELLANEOUS	\$1,672.82
TOTAL RECEIPTS FOR BOND AND INTEREST REDEMPTION	\$488,187.22
Fund: <u>LIBRARY CAPITAL PROJECTS</u>	
GENERAL PROPERTY TAXES	\$97,940.48
Total for: TAXES	\$97,940.48
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$154.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$9,485.70
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$148.34
Total for: INTERGOVERNMENTAL	\$9,788.04
ADJUSTMENT	\$0.00
Total for: MISCELLANEOUS	\$0.00
TOTAL RECEIPTS FOR LIBRARY CAPITAL PROJECTS	\$107,728.52
Fund: <u>PLAC CARD</u>	
GENERAL PROPERTY TAXES	\$1,200.00
Total for: TAXES	\$1,200.00
ADJUSTMENT	\$0.00
Total for: MISCELLANEOUS	\$0.00
TOTAL RECEIPTS FOR PLAC CARD	\$1,200.00
Total Receipts:	\$1,925,008.35

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

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

Fund:	GENERAL		
		PERSONAL SERVICES	\$843,323.58
		SUPPLIES	\$32,683.45
		OTHER SERVICES AND CHARGES	\$215,390.57
		CAPITAL OUTLAY	\$144,568.91
	TOTAL		\$1,235,966.51

Fund:	GIFT		
		OTHER DISBURSEMENTS	\$10,188.47
	TOTAL		\$10,188.47

Fund:	RAINY DAY		
		OTHER SERVICES AND CHARGES	\$12,900.00
		CAPITAL OUTLAY	\$12,065.00
	TOTAL		\$24,965.00

Fund:	BOND AND INTEREST REDEMPTION		
		OTHER SERVICES AND CHARGES	\$77,808.99
	TOTAL		\$77,808.99

Fund:	LIBRARY CAPITAL PROJECTS		
		OTHER SERVICES AND CHARGES	\$78,861.13
		CAPITAL OUTLAY	\$155,161.00
	TOTAL		\$234,022.13

Fund:	LIBRARY IMPROVEMENT RESERVE		
		CAPITAL OUTLAY	\$0.00
	TOTAL		\$0.00

Fund:	PLAC CARD		
		OTHER DISBURSEMENTS	\$1,160.00
	TOTAL		\$1,160.00

TOTAL DISBURSEMENTS:			\$1,584,111.10
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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>
		OPERATING GENERAL	22000413	\$420,157.29			\$347,850.10
		GIFT FIRST MERCHANTS	22000413	\$5,637.96			\$11,600.17
		CPR FIRST MERCHANTS	22000413	\$346,344.72			\$70,051.11
		RAINY DAY FIRST MERCHANTS	22000413	\$322,220.10			\$308,596.15
		PLAC FIRST MERCHANTS	22000413	\$360.00			\$400.00
		GIFT HUNTINGTON	01409700214	\$13,564.05			\$0.00
		OPERATING MONROE	4258026	\$26,339.34			\$34,362.02
		GIFT MONROE	4258026	\$25.24			\$25.24
		LEASE RENTAL MONROE	4258026	\$126,014.25			\$168,201.47
		LIRF MONROE	4258026	\$77,984.23			\$77,984.23
		CPF MONROE	4258026	\$100,000.00			\$250,000.00
		PETTY CASH FIRST MERCH	2200413	\$50.00			\$50.00
		CASH DRAWER FIRST MERCH	2200413	\$325.00			\$325.00
		TRUSTINDIANA LRC/NEWBY	IN-02-0030-003				\$13,601.68
		MONROE RAINY DAY	4305326				\$496,872.26
		FIRST MERCHANTS LEVY EXCE	220004132				\$3,087.55

Total CASH: **\$1,783,006.98**

Total Cash and Investments: **\$1,783,006.98**

(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 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: 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 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: 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 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: HENDRICKS COUNTY
UNIT NAME: BROWNSBURG PUBLIC LIBRARY

ID: 32-5-84
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: BROWNSBURG PUBLIC LIBRARY

ID: 32-5-84

COUNTY: HENDRICKS 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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