

FEDERAL IDENTIFICATION NUMBER:
35-6005154

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

UNIT NAME:
BROWNSTOWN PUBLIC LIBRARY

COUNTY:
JACKSON COUNTY

ID: 36-5-100
(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 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: LIBRARY DIRECTOR

PRINTED NAME OF OFFICIAL: SHERRI MAY

DATE SIGNED: _____

ADDRESS: 120 E. SPRING ST.

CITY: BROWNSTOWN

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

EMAIL ADDRESS: SLMAY@BROWNSTOWNPL.ORG

(812) 358-2853

ZIP: 47220-1546

*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						
190 CASH CHANGE	\$100.00	\$75.00	\$0.00	\$175.00	\$0.00	\$175.00
100 GENERAL	\$47,915.70	\$602,257.36	\$493,061.60	\$157,111.46	\$0.00	\$157,111.46
110 PETTY CASH	\$25.00	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00
Total by Fund Type:	\$48,040.70	\$602,332.36	\$493,061.60	\$157,311.46	\$0.00	\$157,311.46
FUND TYPE: SPECIAL REVENUE						
120 GIFT	\$919.00	\$2,400.29	\$3,014.40	\$304.89	\$0.00	\$304.89
130 LEVY EXCESS	\$0.00	\$783.32	\$0.00	\$783.32	\$0.00	\$783.32
195 RAINY DAY	\$35,510.32	\$189,483.76	\$137,385.00	\$87,609.08	\$0.00	\$87,609.08
165 STATE GRANT	\$4,620.00	\$3,397.00	\$4,365.00	\$3,652.00	\$0.00	\$3,652.00
Total by Fund Type:	\$41,049.32	\$196,064.37	\$144,764.40	\$92,349.29	\$0.00	\$92,349.29
FUND TYPE: DEBT SERVICE						
185 BOND AND INTEREST REDEMPTION	\$4,640.86	\$65,435.43	\$61,556.23	\$8,520.06	\$0.00	\$8,520.06
Total by Fund Type:	\$4,640.86	\$65,435.43	\$61,556.23	\$8,520.06	\$0.00	\$8,520.06
FUND TYPE: CAPITAL PROJECTS						
170 LIBRARY IMPROVEMENT RESERVE	\$41,956.84	\$28,540.15	\$41,200.00	\$29,296.99	\$0.00	\$29,296.99
Total by Fund Type:	\$41,956.84	\$28,540.15	\$41,200.00	\$29,296.99	\$0.00	\$29,296.99
FUND TYPE: AGENCY						
200 PAYROLL	\$0.00	\$48,062.21	\$48,062.21	\$0.00	\$0.00	\$0.00
150 PLAC CARD	\$0.00	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$0.00	\$48,112.21	\$48,112.21	\$0.00	\$0.00	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BROWNSTOWN PUBLIC LIBRARY

ID: 36-5-100

CASH UNITS ONLY

COUNTY: JACKSON 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:	\$135,687.72	\$940,484.52	\$788,694.44	\$287,477.80	\$0.00	\$287,477.80
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$292,117.25				
Transfers Out			\$292,117.25			
Net Receipts and Disbursements		\$648,367.27	\$496,577.19			

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

ID: 36-5-100 PAGE: 1
 UNIT NAME: BROWNSTOWN PUBLIC LIBRARY
 COUNTY: JACKSON COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>100 GENERAL</u>	
310	GENERAL PROPERTY TAXES	\$367,062.89
	Total for: TAXES	\$367,062.89
3112	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$347.00
3112	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$56,597.13
3112	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,119.94
3111	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$77,283.00
3111	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$15,962.02
	Total for: INTERGOVERNMENTAL	\$152,309.09
315	COPY MACHINE CHARGES	\$3,046.45
316	CHARGES FOR SERVICES-OTHER	\$2,736.15
317	CHARGES FOR SERVICES-OTHER	\$1,606.55
318	CHARGES FOR SERVICES-OTHER	\$123.50
	Total for: CHARGES FOR SERVICES	\$7,512.65
314	FINES AND FEES-OTHER	\$9,786.07
	Total for: FINES, FORFEITURES, AND FEES	\$9,786.07
319	INTEREST EARNED	\$586.66
324	MISCELLANEOUS REVENUE-OTHER	\$0.00
	Total for: MISCELLANEOUS	\$586.66
320	TRANSFER OF FUNDS-OTHER	\$65,000.00
324	REIMBURSEMENTS-OTHER	\$0.00
	Total for: OTHER FINANCING SOURCES	\$65,000.00
	TOTAL RECEIPTS FOR 100 GENERAL	\$602,257.36
Fund:	<u>190 CASH CHANGE</u>	
190	TRANSFER FROM LIBRARY OPERATING FUND	\$75.00
	Total for: OTHER FINANCING SOURCES	\$75.00
	TOTAL RECEIPTS FOR 190 CASH CHANGE	\$75.00
Fund:	<u>165 STATE GRANT</u>	
324	STATE GRANTS-OTHER	\$3,397.00
	Total for: INTERGOVERNMENTAL	\$3,397.00
	TOTAL RECEIPTS FOR 165 STATE GRANT	\$3,397.00
Fund:	<u>120 GIFT</u>	
320	CONTRIBUTIONS AND DONATIONS	\$2,400.29
	Total for: MISCELLANEOUS	\$2,400.29
	TOTAL RECEIPTS FOR 120 GIFT	\$2,400.29
Fund:	<u>195 RAINY DAY</u>	

	<u>Title</u>	<u>Amount</u>
Fund: <u>195 RAINY DAY</u>		
3111	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$8,727.04
	Total for: INTERGOVERNMENTAL	\$8,727.04
319	INTEREST EARNED	\$319.99
	Total for: MISCELLANEOUS	\$319.99
321	TRANSFER OF FUNDS-OTHER	\$180,436.73
	Total for: OTHER FINANCING SOURCES	\$180,436.73
TOTAL RECEIPTS FOR 195 RAINY DAY		\$189,483.76
Fund: <u>130 LEVY EXCESS</u>		
130	OTHER FINANCING SOURCES	\$783.32
	Total for: OTHER FINANCING SOURCES	\$783.32
TOTAL RECEIPTS FOR 130 LEVY EXCESS		\$783.32
Fund: <u>185 BOND AND INTEREST REDEMPTION</u>		
310	GENERAL PROPERTY TAXES	\$39,538.63
	Total for: TAXES	\$39,538.63
3112	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$48.00
3112	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$7,364.13
3112	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$291.06
	Total for: INTERGOVERNMENTAL	\$7,703.19
3191	INTEREST EARNED	\$38.09
	Total for: MISCELLANEOUS	\$38.09
322	TRANSFER OF FUNDS-OTHER	\$18,155.52
	Total for: OTHER FINANCING SOURCES	\$18,155.52
TOTAL RECEIPTS FOR 185 BOND AND INTEREST REDEMPTION		\$65,435.43
Fund: <u>170 LIBRARY IMPROVEMENT RESERVE</u>		
319	INTEREST EARNED	\$90.15
	Total for: MISCELLANEOUS	\$90.15
3211	TRANSFER FROM LIBRARY OPERATING FUND	\$7,850.00
321	TRANSFER OF FUNDS-OTHER	\$20,600.00
	Total for: OTHER FINANCING SOURCES	\$28,450.00
TOTAL RECEIPTS FOR 170 LIBRARY IMPROVEMENT RESERVE		\$28,540.15
Fund: <u>200 PAYROLL</u>		
200	OTHER FINANCING SOURCES	\$48,062.21
	Total for: OTHER FINANCING SOURCES	\$48,062.21
TOTAL RECEIPTS FOR 200 PAYROLL		\$48,062.21

	<u>Title</u>	<u>Amount</u>
Fund:	<u>150 PLAC CARD</u>	
150	PLAC CARD SALES	\$50.00
	Total for: OTHER FINANCING SOURCES	\$50.00
	TOTAL RECEIPTS FOR 150 PLAC CARD	\$50.00
	Total Receipts:	\$940,484.52

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

ID: 36-5-100 PAGE: 1
COUNTY: JACKSON COUNTY
UNIT NAME: BROWNSTOWN PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$223,934.22
	SUPPLIES		\$16,270.66
	OTHER SERVICES AND CHARGES		\$33,990.10
	CAPITAL OUTLAY		\$105,871.95
	OTHER DISBURSEMENTS		\$218.67
	TRANSFER OF FUNDS		\$112,776.00
	TOTAL		\$493,061.60

Fund:	165 STATE GRANT		
	OTHER SERVICES AND CHARGES		\$4,365.00
	TOTAL		\$4,365.00

Fund:	120 GIFT		
	SUPPLIES		\$2,561.29
	OTHER SERVICES AND CHARGES		\$114.56
	CAPITAL OUTLAY		\$338.55
	TOTAL		\$3,014.40

Fund:	195 RAINY DAY		
	SUPPLIES		\$547.55
	OTHER SERVICES AND CHARGES		\$1,250.00
	CAPITAL OUTLAY		\$2,431.93
	TRANSFER OF FUNDS		\$133,155.52
	TOTAL		\$137,385.00

Fund:	185 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$35,970.50
	TRANSFER OF FUNDS		\$25,585.73
	TOTAL		\$61,556.23

Fund:	170 LIBRARY IMPROVEMENT RESERVE		
	CAPITAL OUTLAY		\$20,600.00
	TRANSFER OF FUNDS		\$20,600.00
	TOTAL		\$41,200.00

Fund:	200 PAYROLL		
	OTHER DISBURSEMENTS		\$48,062.21
	TOTAL		\$48,062.21

Fund:	150 PLAC CARD		
	OTHER DISBURSEMENTS		\$50.00
	TOTAL		\$50.00

TOTAL DISBURSEMENTS:			\$788,694.44
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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 - PEOPLES BANK	0039686				\$197,975.39
		PETTY CASH	051				\$25.00
		CASH CHANGE	052				\$175.00
		SAVINGS	8800588				\$29,296.99
		CHECKING - JACKSON CO. BA	6125650				\$60,005.42

Total CASH: **\$287,477.80**

Total Cash and Investments: **\$287,477.80**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BROWNSTOWN PUBLIC LIBRARY
COUNTY: JACKSON COUNTY

ID: 36-5-100

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: BROWNSTOWN PUBLIC LIBRARY

ID: 36-5-100

COUNTY: JACKSON 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: BROWNSTOWN PUBLIC LIBRARY

ID: 36-5-100

COUNTY: JACKSON 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: JACKSON COUNTY
UNIT NAME: BROWNSTOWN PUBLIC LIBRARY

ID: 36-5-100
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: BROWNSTOWN PUBLIC LIBRARY

ID: 36-5-100

COUNTY: JACKSON 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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