

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 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

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- PART 6 - INTERGOVERNMENTAL EXPENDITURES
- PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS AND DISBURSEMENTS
- PART 8 - STATEMENT OF STATE GRANT RECEIPTS AND DISBURSEMENTS
- PART 9 - REPORT ON GENERAL FIXED ASSETS
- 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: _____

PRINTED NAME OF OFFICIAL: BLANCHE WALL

ADDRESS: 111 W 2ND STREET

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 563-6511

TITLE: TREASURER

DATE SIGNED: _____

CITY: BROOKSTON

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 2008

PAGE: 1

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
FUND TYPE: GENERAL						
101 GENERAL	\$572.62	\$156,540.40	\$155,278.76	\$1,834.26	\$0.00	\$1,834.26
260 PETTY CASH	\$40.00	\$0.00	\$0.00	\$40.00	\$0.00	\$40.00
PLAC	\$0.00	\$30.00	\$30.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$612.62	\$156,570.40	\$155,308.76	\$1,874.26	\$0.00	\$1,874.26
FUND TYPE: SPECIAL REVENUE						
401 GIFT	\$6,268.31	\$52,628.43	\$21,291.30	\$37,605.44	\$39,900.00	\$77,505.44
LEASE/RENTAL	\$492.36	\$117,690.45	\$104,588.68	\$13,594.13	\$0.00	\$13,594.13
2011 LIBRARY IMPROVEMENT	\$56,274.80	\$28,818.15	\$83,918.00	\$1,174.95	\$40,000.00	\$41,174.95
61 RAINY DAY	\$4,963.31	\$5,498.33	\$0.00	\$10,461.64	\$0.00	\$10,461.64
Total by Fund Type:	\$67,998.78	\$204,635.36	\$209,797.98	\$62,836.16	\$79,900.00	\$142,736.16
FUND TYPE: PRIVATE PURPOSE						
INSURANCE SETTLEMENT	\$0.00	\$1,478.12	\$1,478.12	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$0.00	\$1,478.12	\$1,478.12	\$0.00	\$0.00	\$0.00
Subtotal All Funds:	\$68,611.40	\$362,683.88	\$366,584.86	\$64,710.42	\$79,900.00	\$144,610.42

Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$129,269.64	
Transfers Out		\$129,269.64
Net Receipts and Disbursements	\$233,414.24	\$237,315.22

<u>Title</u>	<u>Amount</u>
Fund: <u>101 GENERAL</u>	
GENERAL PROPERTY TAXES	\$85,256.76
GENERAL PROPERTY TAXES	\$185.05
GENERAL PROPERTY TAXES	\$580.00
Total for: TAXES	\$86,021.81
STATE GRANTS-OTHER	\$3,600.00
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$107.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$836.44
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$42,086.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$4,496.00
TOWNSHIP CONTRACTS (LIBRARIES)	\$30.00
Total for: INTERGOVERNMENTAL	\$51,155.44
FINES AND FEES-OTHER	\$3,654.64
Total for: FINES, FORFEITURES, AND FEES	\$3,654.64
INTEREST EARNED	\$1,668.61
CONTRIBUTIONS AND DONATIONS	\$62.42
MISCELLANEOUS REVENUE-OTHER	\$26.52
Total for: MISCELLANEOUS	\$1,757.55
TRANSFER OF FUNDS-OTHER	\$12,434.17
TRANSFER OF FUNDS-OTHER	\$1,516.79
Total for: OTHER FINANCING SOURCES	\$13,950.96
TOTAL RECEIPTS FOR 101 GENERAL	\$156,540.40
Fund: <u>PLAC</u>	
STATEWIDE LIBRARY CARD PROGRAM	\$30.00
Total for: INTERGOVERNMENTAL	\$30.00
TOTAL RECEIPTS FOR PLAC	\$30.00
Fund: <u>401 GIFT</u>	
INTEREST EARNED	\$297.88
CONTRIBUTIONS AND DONATIONS	\$1,990.00
MISCELLANEOUS REVENUE-OTHER	\$1,298.87
Total for: MISCELLANEOUS	\$3,586.75
TRANSFER FROM LIBRARY OPERATING FUND	\$8,600.00
TRANSFER OF FUNDS-OTHER	\$40,441.68
Total for: OTHER FINANCING SOURCES	\$49,041.68
TOTAL RECEIPTS FOR 401 GIFT	\$52,628.43
Fund: <u>61 RAINY DAY</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$5,498.33

(LAR-1) ANNUAL FINANCIAL REPORT
 PART 2 - RECEIPTS
 FOR THE FISCAL YEAR ENDING 2008

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UNIT NAME: BROOKSTON PUBLIC LIBRARY

COUNTY: WHITE COUNTY

<u>Title</u>	<u>Amount</u>
Total for: INTERGOVERNMENTAL	\$5,498.33
TOTAL RECEIPTS FOR 61 RAINY DAY	\$5,498.33
Fund: <u>LEASE/RENTAL</u>	
GENERAL PROPERTY TAXES	\$77,155.62
GENERAL PROPERTY TAXES	\$169.27
Total for: TAXES	\$77,324.89
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$98.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$767.56
Total for: INTERGOVERNMENTAL	\$865.56
TRANSFER OF FUNDS-OTHER	\$39,500.00
Total for: OTHER FINANCING SOURCES	\$39,500.00
TOTAL RECEIPTS FOR LEASE/RENTAL	\$117,690.45
Fund: <u>2011 LIBRARY IMPROVEMENT</u>	
INTEREST EARNED	\$2,041.15
Total for: MISCELLANEOUS	\$2,041.15
TRANSFER FROM LIBRARY OPERATING FUND	\$9,500.00
TRANSFER OF FUNDS-OTHER	\$17,277.00
Total for: OTHER FINANCING SOURCES	\$26,777.00
TOTAL RECEIPTS FOR 2011 LIBRARY IMPROVEMENT	\$28,818.15
Fund: <u>INSURANCE SETTLEMENT</u>	
INSURANCE REIMBURSEMENTS	\$1,478.12
Total for: OTHER FINANCING SOURCES	\$1,478.12
TOTAL RECEIPTS FOR INSURANCE SETTLEMENT	\$1,478.12
Total Receipts:	\$362,683.88

(LAR-1) ANNUAL FINANCIAL REPORT
PART 3 - DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

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COUNTY: WHITE COUNTY
UNIT NAME: BROOKSTON PUBLIC LIBRARY

Fund:	101 GENERAL		
	PERSONAL SERVICES		\$78,650.82
	SUPPLIES		\$3,311.65
	OTHER SERVICES AND CHARGES		\$35,214.56
	CAPITAL OUTLAY		\$19,885.68
	OTHER DISBURSEMENTS		\$116.05
	TRANSFER OF FUNDS		\$18,100.00
	TOTAL		\$155,278.76

Fund:	PLAC		
	OTHER DISBURSEMENTS		\$30.00
	TOTAL		\$30.00

Fund:	401 GIFT		
	CAPITAL OUTLAY		\$548.27
	OTHER DISBURSEMENTS		\$1,715.07
	TRANSFER OF FUNDS		\$19,027.96
	TOTAL		\$21,291.30

Fund:	LEASE/RENTAL		
	OTHER DISBURSEMENTS		\$79,000.00
	TRANSFER OF FUNDS		\$25,588.68
	TOTAL		\$104,588.68

Fund:	2011 LIBRARY IMPROVEMENT		
	SUPPLIES		\$88.00
	OTHER DISBURSEMENTS		\$17,277.00
	TRANSFER OF FUNDS		\$66,553.00
	TOTAL		\$83,918.00

Fund:	INSURANCE SETTLEMENT		
	CAPITAL OUTLAY		\$1,478.12
	TOTAL		\$1,478.12

TOTAL DISBURSEMENTS:			\$366,584.86
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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 FUNDS	OPERATING	\$0.00			\$1,834.26
		PETTY CASH	PETTY CASH	\$0.00			\$40.00
		RAINY DAY FUND	RAINY DAY	\$0.00			\$10,461.64
		LEASE/RENTAL FUND	LEASE/RENTAL	\$0.00			\$13,594.13
		LIRF	LIBRARY IMPROVEMENT FUND	\$0.00			\$1,174.95
		RESTRICTED _UNRESTRICTED	GIFT _MEMORIALS	\$0.00			\$37,605.44

Total CASH: **\$64,710.42**

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	\$39,900.00	02/23/2008	4.53	\$0.00
03/03/2008	401 GIFT	CERTIFICATE OF DEPOSIT	60453888	\$0.00	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	\$20,000.00
11/16/2007	2011 LIBRARY IMPROVEMENT	CERTIFICATE OF DEPOSIT	102462	\$20,000.00	12/16/2008	4.77	\$0.00
12/16/2008	2011 LIBRARY IMPROVEMENT	CERTIFICATE OF DEPOSIT	60749493	\$0.00	05/16/2010	3.74	\$20,000.00

Total by Fund: **\$40,000.00**

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UNIT NAME: BROOKSTON PUBLIC LIBRARY

ID: 91-5-245

COUNTY: WHITE COUNTY

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PART 4 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2008

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>
Total INVESTMENTS:							\$79,900.00
Total Cash and Investments:							\$144,610.42

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UNIT NAME: BROOKSTON PUBLIC LIBRARY
COUNTY: WHITE COUNTY

ID: 91-5-245

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FOR THE FISCAL YEAR ENDING 2008

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 2008

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<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: 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 2008

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 2008

COUNTY: WHITE COUNTY
UNIT NAME: BROOKSTON PUBLIC LIBRARY

ID: 91-5-245
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101 GENERAL

BALANCE, JANUARY 1	\$1,396,610.00
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$0.00</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$1,396,610.00</u>

(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 2008

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<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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