

FEDERAL IDENTIFICATION NUMBER:
35-6005114

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

UNIT NAME:
BROWN COUNTY LIBRARY

COUNTY:
BROWN COUNTY

ID: 7-5-17
(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: _____

PRINTED NAME OF OFFICIAL: YVONNE OLIGER

ADDRESS: 205 LOCUST LANE

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

TITLE: DIRECTOR

DATE SIGNED: _____

CITY: NASHVILLE

EMAIL ADDRESS: YOLIGER@BROWNCOUNTY.LIB.IN.US

ZIP: 47448-0008

*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: BROWN COUNTY LIBRARY

ID: 7-5-17

CASH UNITS ONLY

COUNTY: BROWN 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>
Section I						
FUND TYPE: GENERAL						
101 OPERATING	\$16,215.35	\$621,238.70	\$489,820.91	\$147,633.14	\$0.00	\$147,633.14
Total by Fund Type:	\$16,215.35	\$621,238.70	\$489,820.91	\$147,633.14	\$0.00	\$147,633.14
FUND TYPE: SPECIAL REVENUE						
BUILDING GIFT	\$0.00	\$8,185.49	\$0.00	\$8,185.49	\$0.00	\$8,185.49
DAVEE FOUNDATION	\$25,519.15	\$25,056.30	\$21,152.75	\$29,422.70	\$0.00	\$29,422.70
FRIENDS OF THE BROWN CTY PUBLIC LIB	\$-88.53	\$33,144.76	\$3,263.52	\$29,792.71	\$0.00	\$29,792.71
102 GIFT	\$21,608.56	\$95,420.05	\$7,066.97	\$109,961.64	\$0.00	\$109,961.64
LEVY EXCESS	\$0.00	\$7,745.96	\$0.00	\$7,745.96	\$0.00	\$7,745.96
Total by Fund Type:	\$47,039.18	\$169,552.56	\$31,483.24	\$185,108.50	\$0.00	\$185,108.50
FUND TYPE: DEBT SERVICE						
BOND AND INTEREST REDEMPTION	\$72,809.19	\$255,718.79	\$215,292.50	\$113,235.48	\$0.00	\$113,235.48
Total by Fund Type:	\$72,809.19	\$255,718.79	\$215,292.50	\$113,235.48	\$0.00	\$113,235.48
FUND TYPE: CAPITAL PROJECTS						
LIBRARY CAPITAL PROJECTS	\$54,585.26	\$402,090.49	\$93,109.20	\$363,566.55	\$0.00	\$363,566.55
LIBRARY IMPROVEMENT RESERVE	\$37,761.00	\$29,074.67	\$29,930.49	\$36,905.18	\$0.00	\$36,905.18
Total by Fund Type:	\$92,346.26	\$431,165.16	\$123,039.69	\$400,471.73	\$0.00	\$400,471.73
FUND TYPE: AGENCY						
PLAC CARD	\$0.00	\$300.00	\$270.00	\$30.00	\$0.00	\$30.00
Total by Fund Type:	\$0.00	\$300.00	\$270.00	\$30.00	\$0.00	\$30.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BROWN COUNTY LIBRARY

ID: 7-5-17

CASH UNITS ONLY

COUNTY: BROWN COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES
FOR THE FISCAL YEAR ENDING 2009

PAGE: 2

<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>
Section I						
Subtotal All Funds:	\$228,409.98	\$1,477,975.21	\$859,906.34	\$846,478.85	\$0.00	\$846,478.85
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$0.00				
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$1,477,975.21	\$859,906.34			

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

ID: 7-5-17 PAGE: 1

UNIT NAME: BROWN COUNTY LIBRARY
 COUNTY: BROWN COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>101 OPERATING</u>	
GENERAL PROPERTY TAXES	\$227,733.17
OTHER TAXES	\$23,667.00
Total for: TAXES	\$251,400.17
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$327.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$14,835.90
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,927.21
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$177,716.55
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$13,317.81
Total for: INTERGOVERNMENTAL	\$208,124.47
COPY MACHINE CHARGES	\$8,506.02
Total for: CHARGES FOR SERVICES	\$8,506.02
FINES AND FEES-OTHER	\$12,179.46
Total for: FINES, FORFEITURES, AND FEES	\$12,179.46
INTEREST EARNED	\$11,688.11
INTEREST EARNED	\$10,863.33
RENTAL OF PROPERTY	\$25.00
Total for: MISCELLANEOUS	\$22,576.44
INTERFUND LOAN PROCEEDS	\$106,033.88
REFUNDS-OTHER	\$12,418.26
Total for: OTHER FINANCING SOURCES	\$118,452.14
TOTAL RECEIPTS FOR 101 OPERATING	\$621,238.70
Fund: <u>102 GIFT</u>	
MISCELLANEOUS REVENUE-OTHER	\$49,263.41
Total for: MISCELLANEOUS	\$49,263.41
INTERFUND LOAN PROCEEDS	\$46,106.64
REIMBURSEMENTS-OTHER	\$50.00
Total for: OTHER FINANCING SOURCES	\$46,156.64
TOTAL RECEIPTS FOR 102 GIFT	\$95,420.05
Fund: <u>BUILDING GIFT</u>	
CONTRIBUTIONS AND DONATIONS	\$1,871.00
Total for: MISCELLANEOUS	\$1,871.00
INTERFUND LOAN PROCEEDS	\$6,314.49
Total for: OTHER FINANCING SOURCES	\$6,314.49
TOTAL RECEIPTS FOR BUILDING GIFT	\$8,185.49
Fund: <u>LEVY EXCESS</u>	
GENERAL PROPERTY TAXES	\$7,745.96

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2009

UNIT NAME: BROWN COUNTY LIBRARY
COUNTY: BROWN COUNTY

<u>Title</u>	<u>Amount</u>
Total for: TAXES	\$7,745.96
TOTAL RECEIPTS FOR LEVY EXCESS	\$7,745.96
Fund: <u>FRIENDS OF THE BROWN CTY PUBLIC LIB</u>	
CONTRIBUTIONS AND DONATIONS	\$33,144.76
Total for: MISCELLANEOUS	\$33,144.76
TOTAL RECEIPTS FOR FRIENDS OF THE BROWN CTY PUBLIC LIB	\$33,144.76
Fund: <u>DAVEE FOUNDATION</u>	
CONTRIBUTIONS AND DONATIONS	\$25,056.30
Total for: MISCELLANEOUS	\$25,056.30
TOTAL RECEIPTS FOR DAVEE FOUNDATION	\$25,056.30
Fund: <u>BOND AND INTEREST REDEMPTION</u>	
GENERAL PROPERTY TAXES	\$177,429.55
Total for: TAXES	\$177,429.55
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$245.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$12,207.30
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,459.06
Total for: INTERGOVERNMENTAL	\$13,911.36
TRANSFER OF FUNDS-OTHER	\$0.00
INTERFUND LOAN PROCEEDS	\$64,377.88
Total for: OTHER FINANCING SOURCES	\$64,377.88
TOTAL RECEIPTS FOR BOND AND INTEREST REDEMPTION	\$255,718.79
Fund: <u>LIBRARY CAPITAL PROJECTS</u>	
GENERAL PROPERTY TAXES	\$335,873.99
Total for: TAXES	\$335,873.99
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$413.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$19,901.33
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,489.73
Total for: INTERGOVERNMENTAL	\$22,804.06
INTERFUND LOAN PROCEEDS	\$42,872.83
REIMBURSEMENTS-OTHER	\$539.61
Total for: OTHER FINANCING SOURCES	\$43,412.44
TOTAL RECEIPTS FOR LIBRARY CAPITAL PROJECTS	\$402,090.49
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
MISCELLANEOUS REVENUE-OTHER	\$29,074.67
Total for: MISCELLANEOUS	\$29,074.67

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

ID: 7-5-17 PAGE: 3

UNIT NAME: BROWN COUNTY LIBRARY

COUNTY: BROWN COUNTY

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE	\$29,074.67
Fund: <u>PLAC CARD</u>	
INTERGOVERNMENTAL REVENUE, OTHER	\$300.00
Total for: INTERGOVERNMENTAL	\$300.00
TOTAL RECEIPTS FOR PLAC CARD	\$300.00
Total Receipts:	\$1,477,975.21

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

ID: 7-5-17 PAGE: 1
COUNTY: BROWN COUNTY
UNIT NAME: BROWN COUNTY LIBRARY

Fund:	101 OPERATING		
	PERSONAL SERVICES		\$242,161.73
	SUPPLIES		\$10,754.88
	OTHER SERVICES AND CHARGES		\$112,639.72
	CAPITAL OUTLAY		\$56,264.58
	OTHER DISBURSEMENTS		\$68,000.00
	TRANSFER OF FUNDS		\$0.00
	TOTAL		\$489,820.91

Fund:	102 GIFT		
	OTHER DISBURSEMENTS		\$7,066.97
	TOTAL		\$7,066.97

Fund:	FRIENDS OF THE BROWN CTY PUBLIC LIB		
	OTHER DISBURSEMENTS		\$3,263.52
	TOTAL		\$3,263.52

Fund:	DAVEE FOUNDATION		
	OTHER DISBURSEMENTS		\$21,152.75
	TOTAL		\$21,152.75

Fund:	BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$215,292.50
	TOTAL		\$215,292.50

Fund:	LIBRARY CAPITAL PROJECTS		
	CAPITAL OUTLAY		\$93,109.20
	TOTAL		\$93,109.20

Fund:	LIBRARY IMPROVEMENT RESERVE		
	OTHER DISBURSEMENTS		\$29,930.49
	TOTAL		\$29,930.49

Fund:	PLAC CARD		
	OTHER DISBURSEMENTS		\$270.00
	TRANSFER OF FUNDS		\$0.00
	TOTAL		\$270.00

TOTAL DISBURSEMENTS:			\$859,906.34
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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>
		NOW ACCOUNT-FIRST MERCHAN	517823				\$846,478.85

Total CASH: **\$846,478.85**

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>
01/01/2009	BOND AND INTEREST REDEMPTION	CERTIFICATE OF DEPOSIT	000	\$0.00	02/01/2009	1.00	\$0.00

Total by Fund: **\$0.00**

Total INVESTMENTS: **\$0.00**

Total Cash and Investments: **\$846,478.85**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BROWN COUNTY LIBRARY
COUNTY: BROWN COUNTY

ID: 7-5-17

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: BROWN COUNTY LIBRARY

ID: 7-5-17

COUNTY: BROWN 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>
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BROWN COUNTY LIBRARY

ID: 7-5-17

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

COUNTY: BROWN COUNTY
UNIT NAME: BROWN COUNTY LIBRARY

ID: 7-5-17
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: BROWN COUNTY LIBRARY

ID: 7-5-17

COUNTY: BROWN 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>
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