

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 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

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- 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  
P.O. BOX 8

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 988-2850

TITLE: DIRECTOR

DATE SIGNED: \_\_\_\_\_

CITY: NASHVILLE

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 2008

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<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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
1 CASH CHANGE	\$115.00	\$0.00	\$0.00	\$115.00	\$0.00	\$115.00
101 GENERAL	\$2,757.18	\$553,660.55	\$540,202.38	\$16,215.35	\$103,403.19	\$119,618.54
201 LIBRARY IMPROVEMENT RESERVE FUND	\$10,000.00	\$27,761.00	\$0.00	\$37,761.00	\$15,574.67	\$53,335.67
2 PETTY CASH	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00
<b>Total by Fund Type:</b>	<b>\$12,922.18</b>	<b>\$581,421.55</b>	<b>\$540,202.38</b>	<b>\$54,141.35</b>	<b>\$118,977.86</b>	<b>\$173,119.21</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
701 BUILDING GIFT	\$0.00	\$0.00	\$0.00	\$0.00	\$6,314.49	\$6,314.49
605 DAVEE FUND	\$25,255.76	\$25,175.20	\$24,911.81	\$25,519.15	\$0.00	\$25,519.15
801 FRIENDS OF THE LIBRARY	\$10,232.08	\$0.00	\$10,320.61	\$-88.53	\$33,144.76	\$33,056.23
601 LIBRARY GIFT FUND	\$16,282.56	\$40,161.13	\$34,835.13	\$21,608.56	\$8,106.64	\$29,715.20
<b>Total by Fund Type:</b>	<b>\$51,770.40</b>	<b>\$65,336.33</b>	<b>\$70,067.55</b>	<b>\$47,039.18</b>	<b>\$47,565.89</b>	<b>\$94,605.07</b>
<b>FUND TYPE: DEBT SERVICE</b>						
301 BOND AND INTEREST REDEMPTION	\$106,385.00	\$177,742.94	\$211,318.75	\$72,809.19	\$34,447.39	\$107,256.58
<b>Total by Fund Type:</b>	<b>\$106,385.00</b>	<b>\$177,742.94</b>	<b>\$211,318.75</b>	<b>\$72,809.19</b>	<b>\$34,447.39</b>	<b>\$107,256.58</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
501 LIBRARY CAPITAL PROJECTS	\$8,595.94	\$116,187.80	\$70,198.48	\$54,585.26	\$42,872.83	\$97,458.09
<b>Total by Fund Type:</b>	<b>\$8,595.94</b>	<b>\$116,187.80</b>	<b>\$70,198.48</b>	<b>\$54,585.26</b>	<b>\$42,872.83</b>	<b>\$97,458.09</b>
<b>FUND TYPE: AGENCY</b>						
401 PUBLIC LIBRARY ACCESS CARD	\$90.00	\$390.00	\$480.00	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$90.00</b>	<b>\$390.00</b>	<b>\$480.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

(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 2008

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<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2008</u>	2008 <u>Receipts</u>	2008 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2008</u>	Investments <u>at 12/31/2008</u>	Total Cash and Investments <u>at 12/31/2008</u>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$179,763.52</b>	<b>\$941,078.62</b>	<b>\$892,267.16</b>	<b>\$228,574.98</b>	<b>\$243,863.97</b>	<b>\$472,438.95</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$0.00				
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$941,078.62	\$892,267.16			

UNIT NAME: BROWN COUNTY LIBRARY

PART 2 - RECEIPTS

COUNTY: BROWN COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>101 GENERAL</u>	
GENERAL PROPERTY TAXES	\$17,818.00
OTHER TAXES	\$164,003.00
<b>Total for: TAXES</b>	<b>\$181,821.00</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$144.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$912.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$1,056.00</b>
FINES AND FEES-OTHER	\$8,503.90
FINES AND FEES-OTHER	\$10,405.50
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$18,909.40</b>
INTEREST EARNED	\$2,274.89
MISCELLANEOUS REVENUE-OTHER	\$75.00
MISCELLANEOUS REVENUE-OTHER	\$6,778.01
MISCELLANEOUS REVENUE-OTHER	\$860.50
ADJUSTMENT	\$341,885.75
<b>Total for: MISCELLANEOUS</b>	<b>\$351,874.15</b>
<b>TOTAL RECEIPTS FOR 101 GENERAL</b>	<b>\$553,660.55</b>
Fund: <u>201 LIBRARY IMPROVEMENT RESERVE FUND</u>	
MISCELLANEOUS REVENUE-OTHER	\$27,761.00
<b>Total for: MISCELLANEOUS</b>	<b>\$27,761.00</b>
<b>TOTAL RECEIPTS FOR 201 LIBRARY IMPROVEMENT RESERVE FUND</b>	<b>\$27,761.00</b>
Fund: <u>601 LIBRARY GIFT FUND</u>	
CONTRIBUTIONS AND DONATIONS	\$19,918.06
CONTRIBUTIONS AND DONATIONS	\$116.07
CONTRIBUTIONS AND DONATIONS	\$1,525.00
ADJUSTMENT	\$18,602.00
<b>Total for: MISCELLANEOUS</b>	<b>\$40,161.13</b>
<b>TOTAL RECEIPTS FOR 601 LIBRARY GIFT FUND</b>	<b>\$40,161.13</b>
Fund: <u>605 DAVEE FUND</u>	
CONTRIBUTIONS AND DONATIONS	\$25,005.35
ADJUSTMENT	\$169.85
<b>Total for: MISCELLANEOUS</b>	<b>\$25,175.20</b>
<b>TOTAL RECEIPTS FOR 605 DAVEE FUND</b>	<b>\$25,175.20</b>
Fund: <u>301 BOND AND INTEREST REDEMPTION</u>	
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$218.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$666.46

UNIT NAME: BROWN COUNTY LIBRARY

PART 2 - RECEIPTS

COUNTY: BROWN COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>301 BOND AND INTEREST REDEMPTION</u>	
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$884.46</b>
MISCELLANEOUS REVENUE-OTHER	\$20.00
ADJUSTMENT	\$176,818.48
ADJUSTMENT	\$20.00
<b>Total for: MISCELLANEOUS</b>	<b>\$176,858.48</b>
<b>TOTAL RECEIPTS FOR 301 BOND AND INTEREST REDEMPTION</b>	<b>\$177,742.94</b>
Fund: <u>501 LIBRARY CAPITAL PROJECTS</u>	
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$106.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,385.54
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$1,491.54</b>
MISCELLANEOUS REVENUE-OTHER	\$114,696.26
<b>Total for: MISCELLANEOUS</b>	<b>\$114,696.26</b>
<b>TOTAL RECEIPTS FOR 501 LIBRARY CAPITAL PROJECTS</b>	<b>\$116,187.80</b>
Fund: <u>401 PUBLIC LIBRARY ACCESS CARD</u>	
STATEWIDE LIBRARY CARD PROGRAM	\$390.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$390.00</b>
<b>TOTAL RECEIPTS FOR 401 PUBLIC LIBRARY ACCESS CARD</b>	<b>\$390.00</b>
<b>Total Receipts:</b>	<b>\$941,078.62</b>

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

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COUNTY: BROWN COUNTY  
UNIT NAME: BROWN COUNTY LIBRARY

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Fund:	101 GENERAL		
	PERSONAL SERVICES		\$230,993.85
	SUPPLIES		\$17,312.03
	OTHER SERVICES AND CHARGES		\$138,640.49
	CAPITAL OUTLAY		\$53,256.01
	OTHER DISBURSEMENTS		\$100,000.00
	<b>TOTAL</b>		<b>\$540,202.38</b>

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Fund:	601 LIBRARY GIFT FUND		
	PERSONAL SERVICES		\$14,805.13
	OTHER DISBURSEMENTS		\$20,030.00
	<b>TOTAL</b>		<b>\$34,835.13</b>

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Fund:	605 DAVEE FUND		
	CAPITAL OUTLAY		\$24,911.81
	<b>TOTAL</b>		<b>\$24,911.81</b>

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Fund:	801 FRIENDS OF THE LIBRARY		
	CAPITAL OUTLAY		\$10,320.61
	<b>TOTAL</b>		<b>\$10,320.61</b>

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Fund:	301 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$211,318.75
	<b>TOTAL</b>		<b>\$211,318.75</b>

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Fund:	501 LIBRARY CAPITAL PROJECTS		
	OTHER SERVICES AND CHARGES		\$24,905.03
	CAPITAL OUTLAY		\$45,293.45
	<b>TOTAL</b>		<b>\$70,198.48</b>

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Fund:	401 PUBLIC LIBRARY ACCESS CARD		
	OTHER DISBURSEMENTS		\$480.00
	<b>TOTAL</b>		<b>\$480.00</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$892,267.16</b>
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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>
		GENERAL	517823	\$0.00			\$228,409.98
		CASH CHANGE	001	\$0.00			\$115.00
		PETTY CASH	002	\$0.00			\$50.00

**Total CASH:** **\$228,574.98**

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>
11/22/1200	101 GENERAL	MONEY MARKET	986318671	\$0.00	12/31/2009	3.76	\$103,403.19

**Total by Fund:** **\$103,403.19**

11/22/1200	201 LIBRARY IMPROVEMENT RESERVE FUND	MONEY MARKET	986318671	\$0.00	12/31/2009	3.76	\$15,574.67
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**Total by Fund:** **\$15,574.67**

11/22/1200	701 BUILDING GIFT	MONEY MARKET	986318671	\$0.00	12/31/2009	3.76	\$6,314.49
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**Total by Fund:** **\$6,314.49**

11/22/1200	601 LIBRARY GIFT FUND	MONEY MARKET	986318671	\$0.00	12/31/2009	3.76	\$8,106.64
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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>
<b>Total by Fund:</b>							<b>\$8,106.64</b>
11/22/1200	801 FRIENDS OF THE LIBRARY	MONEY MARKET	986318671	\$0.00	12/31/2009	3.76	\$33,144.76
<b>Total by Fund:</b>							<b>\$33,144.76</b>
11/22/1200	301 BOND AND INTEREST REDEMPTION	MONEY MARKET	986318671	\$0.00	12/31/2009	3.76	\$34,447.39
<b>Total by Fund:</b>							<b>\$34,447.39</b>
11/22/1200	501 LIBRARY CAPITAL PROJECTS	MONEY MARKET	986318671	\$0.00	12/31/2009	3.76	\$42,872.83
<b>Total by Fund:</b>							<b>\$42,872.83</b>
<b>Total INVESTMENTS:</b>							<b>\$243,863.97</b>
<b>Total Cash and Investments:</b>							<b>\$472,438.95</b>

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

	<u>GENERAL OBLIGATION BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$1,880,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$110,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$1,770,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$101,298.75

PART 6 - INTERGOVERNMENTAL EXPENDITURES

OF THE EXPENDITURES REPORTED IN PART 3, HOW MUCH WAS PAID TO OTHER GOVERNMENTAL UNITS FOR:

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	\$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 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: 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 2008

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<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: BROWN COUNTY  
UNIT NAME: BROWN COUNTY LIBRARY

ID: 7-5-17  
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101 GENERAL

BALANCE, JANUARY 1	<u>\$5,299,078.51</u>
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$395,404.76
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$395,404.76</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$17,000.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$17,000.00</u>
BALANCE, DECEMBER 31	<u>\$5,677,483.27</u>

(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 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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