

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 2010

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- PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
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- PART 9 - REPORT ON GENERAL FIXED ASSETS (NOT USED FOR 2009)
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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: YVONNE OLIGER DATE SIGNED: \_\_\_\_\_  
ADDRESS: 205 LOCUST LANE CITY: NASHVILLE  
P.O. BOX 8 EMAIL ADDRESS: YOLIGER@BROWNCOUNTY.LIB.IN.US  
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 988-2850 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 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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
101 GENERAL	\$147,633.14	\$591,755.15	\$677,545.10	\$61,843.19	\$0.00	\$61,843.19
PETTY CASH	\$165.00	\$0.00	\$0.00	\$165.00	\$0.00	\$165.00
<b>Total by Fund Type:</b>	<b>\$147,798.14</b>	<b>\$591,755.15</b>	<b>\$677,545.10</b>	<b>\$62,008.19</b>	<b>\$0.00</b>	<b>\$62,008.19</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
601 GIFT	\$109,961.64	\$5,817.18	\$3,497.60	\$112,281.22	\$0.00	\$112,281.22
605 GIFT #2	\$29,422.70	\$22,000.00	\$26,564.18	\$24,858.52	\$0.00	\$24,858.52
701 GIFT #3	\$8,185.49	\$226,330.11	\$0.00	\$234,515.60	\$0.00	\$234,515.60
801 GIFT #4	\$29,792.71	\$0.00	\$2,238.89	\$27,553.82	\$0.00	\$27,553.82
901 LEVY EXCESS	\$0.00	\$1,339.85	\$0.00	\$1,339.85	\$0.00	\$1,339.85
920 RAINY DAY	\$7,745.96	\$43,103.59	\$0.00	\$50,849.55	\$0.00	\$50,849.55
910 STATE GRANT	\$0.00	\$10,479.00	\$3,607.50	\$6,871.50	\$0.00	\$6,871.50
<b>Total by Fund Type:</b>	<b>\$185,108.50</b>	<b>\$309,069.73</b>	<b>\$35,908.17</b>	<b>\$458,270.06</b>	<b>\$0.00</b>	<b>\$458,270.06</b>
<b>FUND TYPE: DEBT SERVICE</b>						
301 BOND AND INTEREST REDEMPTION	\$113,235.48	\$671,932.44	\$519,044.78	\$266,123.14	\$0.00	\$266,123.14
<b>Total by Fund Type:</b>	<b>\$113,235.48</b>	<b>\$671,932.44</b>	<b>\$519,044.78</b>	<b>\$266,123.14</b>	<b>\$0.00</b>	<b>\$266,123.14</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
501 CAPITAL IMPROVEMENTS	\$363,566.55	\$268,990.50	\$525,369.73	\$107,187.32	\$0.00	\$107,187.32
201 LIBRARY IMPROVEMENT RESERVE	\$36,905.18	\$775,017.84	\$184,129.00	\$627,794.02	\$0.00	\$627,794.02
<b>Total by Fund Type:</b>	<b>\$400,471.73</b>	<b>\$1,044,008.34</b>	<b>\$709,498.73</b>	<b>\$734,981.34</b>	<b>\$0.00</b>	<b>\$734,981.34</b>
<b>FUND TYPE: AGENCY</b>						
401 PLAC CARD	\$30.00	\$500.00	\$350.00	\$180.00	\$0.00	\$180.00
<b>Total by Fund Type:</b>	<b>\$30.00</b>	<b>\$500.00</b>	<b>\$350.00</b>	<b>\$180.00</b>	<b>\$0.00</b>	<b>\$180.00</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 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>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$846,643.85</b>	<b>\$2,617,265.66</b>	<b>\$1,942,346.78</b>	<b>\$1,521,562.73</b>	<b>\$0.00</b>	<b>\$1,521,562.73</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		\$2,617,265.66	\$1,942,346.78			

UNIT NAME: BROWN COUNTY LIBRARY

PART 2 - RECEIPTS

COUNTY: BROWN COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
	GENERAL PROPERTY TAXES	\$322,591.30
	<b>Total for: TAXES</b>	<b>\$322,591.30</b>
101	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$203.00
101	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$32,450.59
101	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$150,136.92
101	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$29,530.10
101	LOCAL GOVERNMENT GRANT-OTHER	\$28,607.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$240,927.61</b>
101	COPY MACHINE CHARGES	\$9,161.13
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$9,161.13</b>
101	FINES AND FEES-OTHER	\$10,518.12
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$10,518.12</b>
101	INTEREST EARNED	\$11,043.48
101	RENTAL OF PROPERTY	\$25.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$11,068.48</b>
101	REFUNDS-OTHER	\$4,598.51
101	REIMBURSEMENTS-OTHER	\$-7,110.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$-2,511.49</b>
	<b>TOTAL RECEIPTS FOR 101 GENERAL</b>	<b>\$591,755.15</b>
Fund:	<u>910 STATE GRANT</u>	
	INTERGOVERNMENTAL REVENUE, OTHER	\$10,479.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$10,479.00</b>
	<b>TOTAL RECEIPTS FOR 910 STATE GRANT</b>	<b>\$10,479.00</b>
Fund:	<u>601 GIFT</u>	
601	CONTRIBUTIONS AND DONATIONS	\$5,817.18
	<b>Total for: MISCELLANEOUS</b>	<b>\$5,817.18</b>
	<b>TOTAL RECEIPTS FOR 601 GIFT</b>	<b>\$5,817.18</b>
Fund:	<u>920 RAINY DAY</u>	
920	REIMBURSEMENTS-OTHER	\$43,103.59
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$43,103.59</b>
	<b>TOTAL RECEIPTS FOR 920 RAINY DAY</b>	<b>\$43,103.59</b>
Fund:	<u>605 GIFT #2</u>	
605	CONTRIBUTIONS AND DONATIONS	\$22,000.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$22,000.00</b>

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

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UNIT NAME: BROWN COUNTY LIBRARY  
 COUNTY: BROWN COUNTY

	<u>Title</u>	<u>Amount</u>
	<b>TOTAL RECEIPTS FOR 605 GIFT #2</b>	<b>\$22,000.00</b>
Fund:	<u>701 GIFT #3</u>	
701	CONTRIBUTIONS AND DONATIONS	\$226,330.11
	<b>Total for: MISCELLANEOUS</b>	<b>\$226,330.11</b>
	<b>TOTAL RECEIPTS FOR 701 GIFT #3</b>	<b>\$226,330.11</b>
Fund:	<u>901 LEVY EXCESS</u>	
901	REIMBURSEMENTS-OTHER	\$1,339.85
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$1,339.85</b>
	<b>TOTAL RECEIPTS FOR 901 LEVY EXCESS</b>	<b>\$1,339.85</b>
Fund:	<u>301 BOND AND INTEREST REDEMPTION</u>	
	GENERAL PROPERTY TAXES	\$566,431.63
	<b>Total for: TAXES</b>	<b>\$566,431.63</b>
201	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$373.00
301	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$55,219.29
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$55,592.29</b>
301	REIMBURSEMENTS-OTHER	\$49,908.52
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$49,908.52</b>
	<b>TOTAL RECEIPTS FOR 301 BOND AND INTEREST REDEMPTION</b>	<b>\$671,932.44</b>
Fund:	<u>201 LIBRARY IMPROVEMENT RESERVE</u>	
201	REIMBURSEMENTS-OTHER	\$775,017.84
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$775,017.84</b>
	<b>TOTAL RECEIPTS FOR 201 LIBRARY IMPROVEMENT RESERVE</b>	<b>\$775,017.84</b>
Fund:	<u>501 CAPITAL IMPROVEMENTS</u>	
501	GENERAL PROPERTY TAXES	\$61,000.49
	<b>Total for: TAXES</b>	<b>\$61,000.49</b>
501	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$-77.00
501	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$2,234.94
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,157.94</b>
501	MISCELLANEOUS REVENUE-OTHER	\$-3,154.93
	<b>Total for: MISCELLANEOUS</b>	<b>\$-3,154.93</b>
	REIMBURSEMENTS-OTHER	\$208,987.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$208,987.00</b>
	<b>TOTAL RECEIPTS FOR 501 CAPITAL IMPROVEMENTS</b>	<b>\$268,990.50</b>
Fund:	<u>401 PLAC CARD</u>	

UNIT NAME: BROWN COUNTY LIBRARY

PART 2 - RECEIPTS

COUNTY: BROWN COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>401 PLAC CARD</u>	
401	MISCELLANEOUS REVENUE-OTHER	\$500.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$500.00</b>
	<b>TOTAL RECEIPTS FOR 401 PLAC CARD</b>	<b>\$500.00</b>
	<b>Total Receipts:</b>	<b>\$2,617,265.66</b>

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

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

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Fund:	101 GENERAL		
	PERSONAL SERVICES		\$246,510.37
	SUPPLIES		\$10,504.73
	OTHER SERVICES AND CHARGES		\$105,144.94
	CAPITAL OUTLAY		\$58,889.06
	OTHER DISBURSEMENTS		\$256,496.00
	<b>TOTAL</b>		<b>\$677,545.10</b>

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Fund:	910 STATE GRANT		
	OTHER SERVICES AND CHARGES		\$3,607.50
	<b>TOTAL</b>		<b>\$3,607.50</b>

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Fund:	601 GIFT		
	CAPITAL OUTLAY		\$3,497.60
	<b>TOTAL</b>		<b>\$3,497.60</b>

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Fund:	605 GIFT #2		
	CAPITAL OUTLAY		\$26,564.18
	<b>TOTAL</b>		<b>\$26,564.18</b>

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Fund:	801 GIFT #4		
	CAPITAL OUTLAY		\$2,238.89
	<b>TOTAL</b>		<b>\$2,238.89</b>

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Fund:	301 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$262,784.18
	OTHER DISBURSEMENTS		\$256,260.60
	<b>TOTAL</b>		<b>\$519,044.78</b>

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Fund:	201 LIBRARY IMPROVEMENT RESERVE		
	OTHER DISBURSEMENTS		\$184,129.00
	<b>TOTAL</b>		<b>\$184,129.00</b>

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Fund:	501 CAPITAL IMPROVEMENTS		
	CAPITAL OUTLAY		\$36,778.38
	OTHER DISBURSEMENTS		\$488,591.35
	<b>TOTAL</b>		<b>\$525,369.73</b>

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Fund:	401 PLAC CARD		
	OTHER DISBURSEMENTS		\$350.00
	<b>TOTAL</b>		<b>\$350.00</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$1,942,346.78</b>
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BROWN COUNTY LIBRARY

ID: 7-5-17

COUNTY: BROWN COUNTY

PART 4 - CASH AND INVESTMENTS  
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

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CASH

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<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>
		FIRST MERCHANTS	517823				\$1,536,022.21

**Total CASH:** **\$1,536,022.21**

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**Total Cash and Investments:** **\$1,536,022.21**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BROWN COUNTY LIBRARY  
COUNTY: BROWN COUNTY

ID: 7-5-17

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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:

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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 2010

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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 2010

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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 2010

COUNTY: BROWN COUNTY  
UNIT NAME: BROWN COUNTY LIBRARY

ID: 7-5-17  
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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 2010

PAGE: 1

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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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