

FEDERAL IDENTIFICATION NUMBER:
35-1068527

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

UNIT NAME:
FRANKFORT PUBLIC LIBRARY

COUNTY:
CLINTON COUNTY

ID: 12-5-28
(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 4 - CASH AND INVESTMENTS
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- PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS AND DISBURSEMENTS
- PART 8 - STATEMENT OF STATE GRANT RECEIPTS AND DISBURSEMENTS
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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: CAROLYN SHARP

ADDRESS: 208 W CLINTON ST

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 654-8746

TITLE: TREASURER

DATE SIGNED: _____

CITY: FRANKFORT

ZIP: 46041-1899

*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 2008

<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						
100 GENERAL	\$744,450.79	\$0.00	\$1,876,471.85	\$-1,132,021.06	\$0.00	\$-1,132,021.06
120 PETTY CASH	\$270.00	\$0.00	\$0.00	\$270.00	\$0.00	\$270.00
Total by Fund Type:	\$744,720.79	\$0.00	\$1,876,471.85	\$-1,131,751.06	\$0.00	\$-1,131,751.06
FUND TYPE: SPECIAL REVENUE						
135 CHILDREN PROGRAMMING	\$3,669.51	\$0.00	\$13,053.64	\$-9,384.13	\$0.00	\$-9,384.13
110 GIFT	\$64,508.79	\$0.00	\$700,396.42	\$-635,887.63	\$609,715.85	\$-26,171.78
213 LEVY EXCESS SPECIAL REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
176 LITERACY	\$1,914.14	\$0.00	\$22,030.91	\$-20,116.77	\$0.00	\$-20,116.77
125 OTHER FUNDS	\$38,699.82	\$0.00	\$24,703.85	\$13,995.97	\$0.00	\$13,995.97
101 RAINY DAY	\$52,556.00	\$0.00	\$0.00	\$52,556.00	\$0.00	\$52,556.00
215 STAFF FUND	\$42.17	\$0.00	\$134.38	\$-92.21	\$0.00	\$-92.21
Total by Fund Type:	\$161,390.43	\$0.00	\$760,319.20	\$-598,928.77	\$609,715.85	\$10,787.08
FUND TYPE: CAPITAL PROJECTS						
203 CONSTRUCTION	\$1,569.03	\$0.00	\$277,892.83	\$-276,323.80	\$0.00	\$-276,323.80
130 LIBRARY IMPROVEMENT RESERVE	\$288,926.17	\$0.00	\$62,787.31	\$226,138.86	\$0.00	\$226,138.86
Total by Fund Type:	\$290,495.20	\$0.00	\$340,680.14	\$-50,184.94	\$0.00	\$-50,184.94
FUND TYPE: AGENCY						
200 CONTRACTUAL LIBRARY	\$32,787.06	\$0.00	\$264,585.11	\$-231,798.05	\$0.00	\$-231,798.05
190 PAYROLL	\$0.00	\$0.00	\$214,872.09	\$-214,872.09	\$0.00	\$-214,872.09
PLAC CARD	\$0.00	\$0.00	\$91.00	\$-91.00	\$0.00	\$-91.00
Total by Fund Type:	\$32,787.06	\$0.00	\$479,548.20	\$-446,761.14	\$0.00	\$-446,761.14

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: FRANKFORT PUBLIC LIBRARY

ID: 12-5-28

CASH UNITS ONLY

COUNTY: CLINTON COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES
FOR THE FISCAL YEAR ENDING 2008

PAGE: 2

<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>
Section I						
Subtotal All Funds:	\$1,229,393.48	\$0.00	\$3,457,019.39	\$-2,227,625.91	\$609,715.85	\$-1,617,910.06
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$609,715.85			
Transfers In		\$0.00				
Transfers Out			\$58,781.42			
Net Receipts and Disbursements		\$0.00	\$2,788,522.12			

**CASH AND INVESTMENTS ON PART 4 ARE
1423619.42! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

**TRANSFERS IN DO NOT MATCH
TRANSFERS OUT! PLEASE CORRECT.**

UNIT NAME: FRANKFORT PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: CLINTON COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund:	
Total for:	\$0.00
	\$0.00
Total Receipts:	\$0.00

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

ID: 12-5-28 PAGE: 1
COUNTY: CLINTON COUNTY
UNIT NAME: FRANKFORT PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$1,028,214.87
	SUPPLIES		\$51,693.15
	OTHER SERVICES AND CHARGES		\$356,858.49
	CAPITAL OUTLAY		\$217,427.34
	OTHER DISBURSEMENTS		\$170,000.00
	TRANSFER OF FUNDS		\$52,278.00
	TOTAL		\$1,876,471.85

Fund:	110 GIFT		
	PERSONAL SERVICES		\$9,010.92
	SUPPLIES		\$12,516.09
	OTHER SERVICES AND CHARGES		\$24,459.16
	CAPITAL OUTLAY		\$29,600.55
	OTHER DISBURSEMENTS		\$8,590.43
	TRANSFER OF FUNDS		\$6,503.42
	PURCHASE OF INVESTMENTS		\$609,715.85
	TOTAL		\$700,396.42

Fund:	176 LITERACY		
	PERSONAL SERVICES		\$19,967.79
	SUPPLIES		\$36.80
	OTHER SERVICES AND CHARGES		\$218.00
	CAPITAL OUTLAY		\$318.52
	OTHER DISBURSEMENTS		\$1,489.80
	TOTAL		\$22,030.91

Fund:	215 STAFF FUND		
	SUPPLIES		\$134.38
	TOTAL		\$134.38

Fund:	135 CHILDREN PROGRAMMING		
	SUPPLIES		\$2,875.33
	OTHER SERVICES AND CHARGES		\$6,465.21
	CAPITAL OUTLAY		\$3,713.10
	TOTAL		\$13,053.64

Fund:	125 OTHER FUNDS		
	PERSONAL SERVICES		\$1,566.60
	SUPPLIES		\$1,127.30
	OTHER SERVICES AND CHARGES		\$22,009.95
	TOTAL		\$24,703.85

Fund:	203 CONSTRUCTION		
	OTHER SERVICES AND CHARGES		\$276,597.83
	CAPITAL OUTLAY		\$1,295.00
	TOTAL		\$277,892.83

Fund:	130 LIBRARY IMPROVEMENT RESERVE		
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(LAR-1) ANNUAL FINANCIAL REPORT
PART 3 - DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

ID: 12-5-28 PAGE: 2

COUNTY: CLINTON COUNTY
UNIT NAME: FRANKFORT PUBLIC LIBRARY

	OTHER SERVICES AND CHARGES	\$35,180.31
	CAPITAL OUTLAY	\$27,607.00
TOTAL		\$62,787.31
<hr/>		
Fund: 190 PAYROLL		
	PERSONAL SERVICES	\$214,872.09
TOTAL		\$214,872.09
<hr/>		
Fund: PLAC CARD		
	OTHER DISBURSEMENTS	\$91.00
TOTAL		\$91.00
<hr/>		
Fund: 200 CONTRACTUAL LIBRARY		
	OTHER SERVICES AND CHARGES	\$264,585.11
TOTAL		\$264,585.11
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TOTAL DISBURSEMENTS:		\$3,457,019.39

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>
		CHEKING ACCOUNT	02 0622 4	\$0.00			\$31,500.00
		SWEEP ACCOUNT	19000296	\$0.00			\$782,133.57
		PETTY CASH	120	\$0.00			\$270.00

Total CASH: **\$813,903.57**

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>
03/30/2007	110 GIFT	CERTIFICATE OF DEPOSIT	2500443409	\$0.00	03/30/2008	5.20	\$393,165.01
07/26/2007	110 GIFT	CERTIFICATE OF DEPOSIT	150725	\$0.00	07/26/2008	5.30	\$216,550.84

Total by Fund: **\$609,715.85**

Total INVESTMENTS: **\$609,715.85**

Total Cash and Investments: **\$1,423,619.42**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: FRANKFORT PUBLIC LIBRARY
COUNTY: CLINTON COUNTY

ID: 12-5-28

PAGE: 1

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: FRANKFORT PUBLIC LIBRARY

ID: 12-5-28

COUNTY: CLINTON COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2008

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>
14.228	COMMUNITY BUILDINGIND.OFFICE COMMUNITY _ DEVELOPMENT GANT	RURAL AFFAIR	\$500,000.00	203 CONSTRUCTION	\$288,533.39	\$274,106.73
66-811	BROWNFIELED COOPERATIVE AGREEMENTS	ENVIRONMENTAL PROTECTION AGENCY	\$400,000.00	125 OTHER FUNDS	\$16,960.00	\$16,960.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: FRANKFORT PUBLIC LIBRARY

ID: 12-5-28

COUNTY: CLINTON 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: CLINTON COUNTY
 UNIT NAME: FRANKFORT PUBLIC LIBRARY

ID: 12-5-28
 PAGE: 1

	100 GENERAL	110 GIFT	125 OTHER FUNDS	203 CONSTRUCTION
BALANCE, JANUARY 1	\$9,980,483.34	\$372,036.01	\$36,525.00	\$369,931.33
<u>ADDITIONS:</u>				
LAND	\$0.00	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$220,524.00	\$0.00	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$220,524.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>REDUCTIONS:</u>				
LAND	\$0.00	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$34,307.00	\$0.00	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$34,307.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$10,166,700.34</u>	<u>\$372,036.01</u>	<u>\$36,525.00</u>	<u>\$369,931.33</u>

(LAR-1) ANNUAL FINANCIAL REPORT
PART 9 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2008

COUNTY: CLINTON COUNTY
UNIT NAME: FRANKFORT PUBLIC LIBRARY

ID: 12-5-28
PAGE: 2

	<u>130 LIBRARY IMPROVEMENT RESERVE</u>
BALANCE, JANUARY 1	\$618,726.25
<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>\$618,726.25</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: FRANKFORT PUBLIC LIBRARY

ID: 12-5-28

COUNTY: CLINTON 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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