

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 2009)

FOR THE FISCAL YEAR THAT ENDED 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: TREASURER
PRINTED NAME OF OFFICIAL: CAROLYN SHARP DATE SIGNED: _____
ADDRESS: 208 W CLINTON ST CITY: FRANKFORT
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 654-8746 EMAIL ADDRESS: CSHARP@ACCS.NET
ZIP: 46041-0000

*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).

CASH UNITS ONLY

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

<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						
100 OPERATING FUND - FCPL	\$237,657.23	\$1,313,855.48	\$1,547,585.59	\$3,927.12	\$0.00	\$3,927.12
120 PETTY CASH	\$270.00	\$0.00	\$0.00	\$270.00	\$0.00	\$270.00
Total by Fund Type:	\$237,927.23	\$1,313,855.48	\$1,547,585.59	\$4,197.12	\$0.00	\$4,197.12
FUND TYPE: SPECIAL REVENUE						
110 GIFT	\$65,433.41	\$709,812.88	\$705,139.33	\$70,106.96	\$633,223.50	\$703,330.46
130 IMPROVEMENT RESERVE	\$173,931.45	\$0.00	\$168,079.45	\$5,852.00	\$0.00	\$5,852.00
213 LEVY EXCESS	\$2,278.00	\$0.00	\$2,278.00	\$0.00	\$0.00	\$0.00
176 LITERACY	\$2,174.61	\$21,633.88	\$22,678.71	\$1,129.78	\$0.00	\$1,129.78
215 STAFF FUND	\$280.46	\$262.00	\$274.87	\$267.59	\$0.00	\$267.59
Total by Fund Type:	\$244,097.93	\$731,708.76	\$898,450.36	\$77,356.33	\$633,223.50	\$710,579.83
FUND TYPE: CAPITAL PROJECTS						
203 CONSTRUCTION	\$3,729.09	\$1,715.00	\$2,510.71	\$2,933.38	\$0.00	\$2,933.38
Total by Fund Type:	\$3,729.09	\$1,715.00	\$2,510.71	\$2,933.38	\$0.00	\$2,933.38
FUND TYPE: INTERNAL SERVICE						
135 CHILDREN PROGRAMING	\$4,907.74	\$5,107.00	\$6,871.07	\$3,143.67	\$0.00	\$3,143.67
125 OTHER FUNDS	\$123,434.39	\$37,330.78	\$62,220.50	\$98,544.67	\$0.00	\$98,544.67
Total by Fund Type:	\$128,342.13	\$42,437.78	\$69,091.57	\$101,688.34	\$0.00	\$101,688.34
FUND TYPE: AGENCY						
200 CONTRACTUAL LIBRARY	\$107.00	\$346,616.30	\$346,723.30	\$0.00	\$0.00	\$0.00
190 PAYROLL	\$0.00	\$199,696.82	\$200,030.13	\$-333.31	\$0.00	\$-333.31
115 PLAC CARD	\$30.00	\$90.00	\$90.00	\$30.00	\$0.00	\$30.00
Total by Fund Type:	\$137.00	\$546,403.12	\$546,843.43	\$-303.31	\$0.00	\$-303.31

(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 2009

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2009</u>	2009 <u>Receipts</u>	2009 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2009</u>	Investments <u>at 12/31/2009</u>	Total Cash and Investments <u>at 12/31/2009</u>
Section I						
Subtotal All Funds:	\$614,233.38	\$2,636,120.14	\$3,064,481.66	\$185,871.86	\$633,223.50	\$819,095.36
Section II						
Less:						
Investment Sales		\$626,753.50				
Investment Purchases			\$633,223.50			
Transfers In		\$5,032.00				
Transfers Out			\$5,032.00			
Net Receipts and Disbursements		\$2,004,334.64	\$2,426,226.16			

**CASH AND INVESTMENTS ON PART 4 ARE
833966.79! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

UNIT NAME: FRANKFORT PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: CLINTON COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Fund: <u>100 OPERATING FUND - FCPL</u>	
GENERAL PROPERTY TAXES	\$116,706.42
Total for: TAXES	\$116,706.42
FED. GRANTS-LSTA GRANTS	\$9,812.91
STATE GRANTS-OTHER	\$3,200.53
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$36,011.75
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$13,342.00
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$185,590.06
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$102,365.62
Total for: INTERGOVERNMENTAL	\$350,322.87
COPY MACHINE CHARGES	\$17,596.12
COUNTY REIMBURSEMENT FOR SERVICES	\$345,020.26
Total for: CHARGES FOR SERVICES	\$362,616.38
FINES AND FEES-OTHER	\$21,576.47
Total for: FINES, FORFEITURES, AND FEES	\$21,576.47
INTEREST EARNED	\$5,148.06
RENTAL OF PROPERTY	\$6,890.00
CONTRIBUTIONS AND DONATIONS	\$30,831.96
MISCELLANEOUS REVENUE-OTHER	\$71.93
MISCELLANEOUS REVENUE-OTHER	\$0.00
Total for: MISCELLANEOUS	\$42,941.95
TRANSFER OF FUNDS-OTHER	\$2,278.00
INTERFUND LOAN PROCEEDS	\$389,971.40
INSURANCE REIMBURSEMENTS	\$12,297.48
REFUNDS-OTHER	\$875.20
REIMBURSEMENTS-OTHER	\$14,197.86
OTHER FINANCING SOURCES	\$71.45
Total for: OTHER FINANCING SOURCES	\$419,691.39
TOTAL RECEIPTS FOR 100 OPERATING FUND - FCPL	\$1,313,855.48
Fund: <u>110 GIFT</u>	
FINES AND FEES-OTHER	\$114.20
Total for: FINES, FORFEITURES, AND FEES	\$114.20
INTEREST EARNED	\$26,612.47
CONTRIBUTIONS AND DONATIONS	\$47,172.78
MISCELLANEOUS REVENUE-OTHER	\$2,913.50
Total for: MISCELLANEOUS	\$76,698.75
TRANSFER OF FUNDS-OTHER	\$2,754.00
SALE OF INVESTMENTS	\$626,753.50
REIMBURSEMENTS-OTHER	\$2,909.37

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

ID: 12-5-28 PAGE: 2

UNIT NAME: FRANKFORT PUBLIC LIBRARY
 COUNTY: CLINTON COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>110 GIFT</u>	
OTHER FINANCING SOURCES	\$534.95
OTHER FINANCING SOURCES	\$48.11
Total for: OTHER FINANCING SOURCES	\$632,999.93
TOTAL RECEIPTS FOR 110 GIFT	\$709,812.88
Fund: <u>176 LITERACY</u>	
CONTRIBUTIONS AND DONATIONS	\$21,314.88
Total for: MISCELLANEOUS	\$21,314.88
REIMBURSEMENTS-OTHER	\$319.00
Total for: OTHER FINANCING SOURCES	\$319.00
TOTAL RECEIPTS FOR 176 LITERACY	\$21,633.88
Fund: <u>215 STAFF FUND</u>	
OTHER FINANCING SOURCES	\$262.00
Total for: OTHER FINANCING SOURCES	\$262.00
TOTAL RECEIPTS FOR 215 STAFF FUND	\$262.00
Fund: <u>130 IMPROVEMENT RESERVE</u>	
SALE OF INVESTMENTS	\$0.00
OTHER FINANCING SOURCES	\$0.00
Total for: OTHER FINANCING SOURCES	\$0.00
TOTAL RECEIPTS FOR 130 IMPROVEMENT RESERVE	\$0.00
Fund: <u>203 CONSTRUCTION</u>	
CONTRIBUTIONS AND DONATIONS	\$1,715.00
Total for: MISCELLANEOUS	\$1,715.00
TOTAL RECEIPTS FOR 203 CONSTRUCTION	\$1,715.00
Fund: <u>125 OTHER FUNDS</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$2,674.38
Total for: INTERGOVERNMENTAL	\$2,674.38
REIMBURSEMENTS-OTHER	\$34,656.40
Total for: OTHER FINANCING SOURCES	\$34,656.40
TOTAL RECEIPTS FOR 125 OTHER FUNDS	\$37,330.78
Fund: <u>135 CHILDREN PROGRAMING</u>	
FINES AND FEES-OTHER	\$15.00
Total for: FINES, FORFEITURES, AND FEES	\$15.00

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

ID: 12-5-28 PAGE: 3

UNIT NAME: FRANKFORT PUBLIC LIBRARY
 COUNTY: CLINTON COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>135 CHILDREN PROGRAMING</u>	
CONTRIBUTIONS AND DONATIONS	\$4,810.00
Total for: MISCELLANEOUS	\$4,810.00
OTHER FINANCING SOURCES	\$282.00
Total for: OTHER FINANCING SOURCES	\$282.00
TOTAL RECEIPTS FOR 135 CHILDREN PROGRAMING	\$5,107.00
Fund: <u>190 PAYROLL</u>	
OTHER FINANCING SOURCES	\$199,696.82
OTHER FINANCING SOURCES	\$0.00
Total for: OTHER FINANCING SOURCES	\$199,696.82
TOTAL RECEIPTS FOR 190 PAYROLL	\$199,696.82
Fund: <u>115 PLAC CARD</u>	
FINES AND FEES-OTHER	\$90.00
Total for: FINES, FORFEITURES, AND FEES	\$90.00
TOTAL RECEIPTS FOR 115 PLAC CARD	\$90.00
Fund: <u>200 CONTRACTUAL LIBRARY</u>	
GENERAL PROPERTY TAXES	\$108,271.63
Total for: TAXES	\$108,271.63
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$31,395.20
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$133,231.05
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$73,540.22
Total for: INTERGOVERNMENTAL	\$238,166.47
INTEREST EARNED	\$178.20
Total for: MISCELLANEOUS	\$178.20
TOTAL RECEIPTS FOR 200 CONTRACTUAL LIBRARY	\$346,616.30
Total Receipts:	\$2,636,120.14

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

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

Fund:	100 OPERATING FUND - FCPL		
	PERSONAL SERVICES		\$1,064,977.88
	SUPPLIES		\$39,891.73
	OTHER SERVICES AND CHARGES		\$234,183.14
	CAPITAL OUTLAY		\$208,532.84
	TOTAL		\$1,547,585.59

Fund:	110 GIFT		
	SUPPLIES		\$15,761.88
	OTHER SERVICES AND CHARGES		\$42,835.12
	CAPITAL OUTLAY		\$9,618.75
	OTHER DISBURSEMENTS		\$946.08
	TRANSFER OF FUNDS		\$2,754.00
	PURCHASE OF INVESTMENTS		\$633,223.50
	TOTAL		\$705,139.33

Fund:	176 LITERACY		
	PERSONAL SERVICES		\$21,497.22
	SUPPLIES		\$205.89
	OTHER SERVICES AND CHARGES		\$85.30
	CAPITAL OUTLAY		\$890.30
	TOTAL		\$22,678.71

Fund:	215 STAFF FUND		
	PERSONAL SERVICES		\$274.87
	TOTAL		\$274.87

Fund:	213 LEVY EXCESS		
	TRANSFER OF FUNDS		\$2,278.00
	TOTAL		\$2,278.00

Fund:	130 IMPROVEMENT RESERVE		
	OTHER SERVICES AND CHARGES		\$38,108.05
	OTHER DISBURSEMENTS		\$129,971.40
	TOTAL		\$168,079.45

Fund:	203 CONSTRUCTION		
	SUPPLIES		\$578.12
	OTHER SERVICES AND CHARGES		\$1,275.00
	CAPITAL OUTLAY		\$657.59
	TOTAL		\$2,510.71

Fund:	125 OTHER FUNDS		
	OTHER SERVICES AND CHARGES		\$2,220.50
	OTHER DISBURSEMENTS		\$60,000.00
	TRANSFER OF FUNDS		\$0.00
	TOTAL		\$62,220.50

Fund:	135 CHILDREN PROGRAMING		
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(LAR-1) ANNUAL FINANCIAL REPORT
PART 3 - DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2009

ID: 12-5-28 PAGE: 2

COUNTY: CLINTON COUNTY
UNIT NAME: FRANKFORT PUBLIC LIBRARY

	SUPPLIES	\$858.19
	OTHER SERVICES AND CHARGES	\$4,414.24
	CAPITAL OUTLAY	\$1,598.64
	TOTAL	\$6,871.07
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Fund:	190 PAYROLL	
	PERSONAL SERVICES	\$200,030.13
	TOTAL	\$200,030.13
<hr/>		
Fund:	115 PLAC CARD	
	OTHER DISBURSEMENTS	\$90.00
	TOTAL	\$90.00
<hr/>		
Fund:	200 CONTRACTUAL LIBRARY	
	OTHER SERVICES AND CHARGES	\$346,723.30
	TOTAL	\$346,723.30
<hr/>		
	TOTAL DISBURSEMENTS:	\$3,064,481.66

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>
		CHECKING ACCOUNT	02 0622 4				\$160,000.00
		PETTY	120				\$270.00
		SWEEP ACCOUNT	19000296				\$40,473.29

Total CASH: **\$200,743.29**

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>
05/27/2009	110 GIFT	CERTIFICATE OF DEPOSIT	155419	\$405,523.44	05/27/2010	2.30	\$405,523.44
08/27/2009	110 GIFT	CERTIFICATE OF DEPOSIT	155928	\$216,950.84	08/27/2010	1.50	\$216,950.84
05/27/2009	110 GIFT	CERTIFICATE OF DEPOSIT	155418	\$10,749.22	12/27/2010	2.25	\$10,749.22

Total by Fund: **\$633,223.50**

Total INVESTMENTS: **\$633,223.50**

Total Cash and Investments: **\$833,966.79**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: FRANKFORT PUBLIC LIBRARY
COUNTY: CLINTON COUNTY

ID: 12-5-28

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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: 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 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: 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 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: CLINTON COUNTY
UNIT NAME: FRANKFORT PUBLIC LIBRARY

ID: 12-5-28
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: FRANKFORT PUBLIC LIBRARY

ID: 12-5-28

COUNTY: CLINTON 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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