

FEDERAL IDENTIFICATION NUMBER:  
35-1163868

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

UNIT NAME:  
DUNKIRK PUBLIC LIBRARY

COUNTY:  
JAY COUNTY

ID: 38-5-106  
(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
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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: \_\_\_\_\_ TITLE: DIRECTOR  
PRINTED NAME OF OFFICIAL: AILESIA FRANKLIN DATE SIGNED: \_\_\_\_\_  
ADDRESS: 127 W. WASHINGTON STREET CITY: DUNKIRK  
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 768-6872 EMAIL ADDRESS: DUNKIRKLIBRARY@NETSCAPE.NET  
ZIP: 47336-0000

\*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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
111 CASH CHANGE	\$30.00	\$0.00	\$0.00	\$30.00	\$0.00	\$30.00
100 GENERAL	\$47,690.75	\$148,321.08	\$146,587.46	\$49,424.37	\$0.00	\$49,424.37
110 PETTY CASH	\$25.00	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00
<b>Total by Fund Type:</b>	<b>\$47,745.75</b>	<b>\$148,321.08</b>	<b>\$146,587.46</b>	<b>\$49,479.37</b>	<b>\$0.00</b>	<b>\$49,479.37</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
115 GIFT	\$77.46	\$510.15	\$506.78	\$80.83	\$0.00	\$80.83
117 GIFT #2	\$2,241.10	\$1,627.00	\$926.45	\$2,941.65	\$0.00	\$2,941.65
118 GIFT #3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
150 LEVY EXCESS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
120 RAINY DAY	\$0.00	\$910.34	\$0.00	\$910.34	\$0.00	\$910.34
116 SUMMER READING	\$0.00	\$2,475.00	\$2,352.64	\$122.36	\$0.00	\$122.36
114 TECHNOLOGY	\$2,700.00	\$2,700.00	\$2,700.00	\$2,700.00	\$0.00	\$2,700.00
119 TEEN COUNCIL	\$74.71	\$295.50	\$220.55	\$149.66	\$0.00	\$149.66
<b>Total by Fund Type:</b>	<b>\$5,093.27</b>	<b>\$8,517.99</b>	<b>\$6,706.42</b>	<b>\$6,904.84</b>	<b>\$0.00</b>	<b>\$6,904.84</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
125 LIBRARY IMPROVEMENT RESERVE	\$19,862.78	\$8,132.75	\$10,132.75	\$17,862.78	\$10,132.75	\$27,995.53
<b>Total by Fund Type:</b>	<b>\$19,862.78</b>	<b>\$8,132.75</b>	<b>\$10,132.75</b>	<b>\$17,862.78</b>	<b>\$10,132.75</b>	<b>\$27,995.53</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: DUNKIRK PUBLIC LIBRARY

ID: 38-5-106

**CASH UNITS ONLY**

COUNTY: JAY COUNTY

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

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<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>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$72,701.80</b>	<b>\$164,971.82</b>	<b>\$163,426.63</b>	<b>\$74,246.99</b>	<b>\$10,132.75</b>	<b>\$84,379.74</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$5,000.00			
Transfers In		\$3,000.00				
Transfers Out			\$3,000.00			
Net Receipts and Disbursements		\$161,971.82	\$155,426.63			

	<u>Title</u>	<u>Amount</u>
Fund:	<u>100 GENERAL</u>	
337	GENERAL PROPERTY TAXES	\$1,685.21
311	GENERAL PROPERTY TAXES	\$95,472.00
3128	OTHER TAXES	\$4,400.00
3644	OTHER TAXES	\$130.39
3126	OTHER TAXES	\$-476.00
	<b>Total for: TAXES</b>	<b>\$101,211.60</b>
350	STATE GRANTS-OTHER	\$5,463.15
3121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$103.00
3131	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$6.00
3122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$6,344.04
3132	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$329.81
3127	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$91.00
3125	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$21,214.08
3124	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$3,156.00
3134	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$1.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$36,708.08</b>
344	COPY MACHINE CHARGES	\$1,874.45
330	FEDERAL REIMBURSEMENTS FOR SERVICES	\$441.00
340	CHARGES FOR SERVICES-OTHER	\$1,158.80
3401	CHARGES FOR SERVICES-OTHER	\$1,907.17
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$5,381.42</b>
345	FINES AND FEES-OTHER	\$125.00
346	FINES AND FEES-OTHER	\$928.00
341	FINES AND FEES-OTHER	\$2,106.75
343	FINES AND FEES-OTHER	\$208.00
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$3,367.75</b>
362	INTEREST EARNED	\$24.26
362	INTEREST EARNED	\$1,321.35
364	CONTRIBUTIONS AND DONATIONS	\$0.99
	MISCELLANEOUS REVENUE-OTHER	\$50.00
360	MISCELLANEOUS REVENUE-OTHER	\$93.46
	<b>Total for: MISCELLANEOUS</b>	<b>\$1,490.06</b>
396	REFUNDS-OTHER	\$162.17
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$162.17</b>
	<b>TOTAL RECEIPTS FOR 100 GENERAL</b>	<b>\$148,321.08</b>
Fund:	<u>115 GIFT</u>	
364	CONTRIBUTIONS AND DONATIONS	\$475.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$475.00</b>

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

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UNIT NAME: DUNKIRK PUBLIC LIBRARY

COUNTY: JAY COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>115 GIFT</u>	
396	REFUNDS-OTHER	\$35.15
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$35.15</b>
<b>TOTAL RECEIPTS FOR 115 GIFT</b>		<b>\$510.15</b>
Fund:	<u>120 RAINY DAY</u>	
120	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$910.34
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$910.34</b>
<b>TOTAL RECEIPTS FOR 120 RAINY DAY</b>		<b>\$910.34</b>
Fund:	<u>119 TEEN COUNCIL</u>	
119	MISCELLANEOUS REVENUE-OTHER	\$295.50
	<b>Total for: MISCELLANEOUS</b>	<b>\$295.50</b>
<b>TOTAL RECEIPTS FOR 119 TEEN COUNCIL</b>		<b>\$295.50</b>
Fund:	<u>114 TECHNOLOGY</u>	
338	STATE GRANTS-OTHER	\$2,700.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,700.00</b>
<b>TOTAL RECEIPTS FOR 114 TECHNOLOGY</b>		<b>\$2,700.00</b>
Fund:	<u>117 GIFT #2</u>	
364	CONTRIBUTIONS AND DONATIONS	\$1,587.00
3643	MISCELLANEOUS REVENUE-OTHER	\$40.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$1,627.00</b>
<b>TOTAL RECEIPTS FOR 117 GIFT #2</b>		<b>\$1,627.00</b>
Fund:	<u>116 SUMMER READING</u>	
116	CONTRIBUTIONS AND DONATIONS	\$2,475.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$2,475.00</b>
<b>TOTAL RECEIPTS FOR 116 SUMMER READING</b>		<b>\$2,475.00</b>
Fund:	<u>125 LIBRARY IMPROVEMENT RESERVE</u>	
361	INTEREST EARNED	\$18.14
	<b>Total for: MISCELLANEOUS</b>	<b>\$18.14</b>
3921	TRANSFER FROM LIBRARY OPERATING FUND	\$3,000.00
391	REIMBURSEMENTS-OTHER	\$5,114.61
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$8,114.61</b>
<b>TOTAL RECEIPTS FOR 125 LIBRARY IMPROVEMENT RESERVE</b>		<b>\$8,132.75</b>

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

ID: 38-5-106 PAGE: 3

UNIT NAME: DUNKIRK PUBLIC LIBRARY

COUNTY: JAY COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>125 LIBRARY IMPROVEMENT RESERVE</u>	
<b>Total Receipts:</b>	<b>\$164,971.82</b>

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

ID: 38-5-106 PAGE: 1  
COUNTY: JAY COUNTY  
UNIT NAME: DUNKIRK PUBLIC LIBRARY

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Fund:	100 GENERAL		
	PERSONAL SERVICES		\$78,245.50
	SUPPLIES		\$7,767.08
	OTHER SERVICES AND CHARGES		\$31,129.12
	CAPITAL OUTLAY		\$26,445.76
	TRANSFER OF FUNDS		\$3,000.00
	<b>TOTAL</b>		<b>\$146,587.46</b>

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Fund:	115 GIFT		
	SUPPLIES		\$121.65
	OTHER SERVICES AND CHARGES		\$18.90
	CAPITAL OUTLAY		\$366.23
	<b>TOTAL</b>		<b>\$506.78</b>

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Fund:	119 TEEN COUNCIL		
	SUPPLIES		\$175.77
	OTHER SERVICES AND CHARGES		\$44.78
	<b>TOTAL</b>		<b>\$220.55</b>

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Fund:	114 TECHNOLOGY		
	OTHER SERVICES AND CHARGES		\$2,700.00
	<b>TOTAL</b>		<b>\$2,700.00</b>

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Fund:	117 GIFT #2		
	SUPPLIES		\$24.45
	OTHER SERVICES AND CHARGES		\$232.00
	CAPITAL OUTLAY		\$670.00
	<b>TOTAL</b>		<b>\$926.45</b>

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Fund:	116 SUMMER READING		
	SUPPLIES		\$2,317.74
	CAPITAL OUTLAY		\$34.90
	<b>TOTAL</b>		<b>\$2,352.64</b>

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Fund:	125 LIBRARY IMPROVEMENT RESERVE		
	OTHER SERVICES AND CHARGES		\$5,114.61
	OTHER DISBURSEMENTS		\$18.14
	TRANSFER OF FUNDS		\$0.00
	PURCHASE OF INVESTMENTS		\$5,000.00
	<b>TOTAL</b>		<b>\$10,132.75</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$163,426.63</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>
		FIRST FINANCIAL BANK_TR	98				\$74,191.99
		PETTY CASH	00				\$25.00
		CASH CHANGE FUND	001				\$30.00

**Total CASH:** **\$74,246.99**

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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>
07/17/2009	125 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	17444269	\$5,037.21	07/10/2010	1.49	\$5,132.75
03/10/2009	125 LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	1237045606	\$0.00	04/10/2010	2.72	\$5,000.00

**Total by Fund:** **\$10,132.75**

**Total INVESTMENTS:** **\$10,132.75**

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**Total Cash and Investments:** **\$84,379.74**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: DUNKIRK PUBLIC LIBRARY  
COUNTY: JAY COUNTY

ID: 38-5-106

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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:

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	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: DUNKIRK PUBLIC LIBRARY

ID: 38-5-106

COUNTY: JAY COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2009

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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: DUNKIRK PUBLIC LIBRARY

ID: 38-5-106

COUNTY: JAY COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2009

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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 2009

COUNTY: JAY COUNTY  
UNIT NAME: DUNKIRK PUBLIC LIBRARY

ID: 38-5-106  
PAGE: 1

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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: DUNKIRK PUBLIC LIBRARY

ID: 38-5-106

COUNTY: JAY COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES  
FOR THE FISCAL YEAR ENDING 2009

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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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