

FEDERAL IDENTIFICATION NUMBER:  
35-6005890

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

UNIT NAME:  
LINDEN PUBLIC LIBRARY

COUNTY:  
MONTGOMERY COUNTY

ID: 54-5-158  
(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 4 - CASH AND INVESTMENTS
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- PART 6 - INTERGOVERNMENTAL EXPENDITURES
- PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS AND DISBURSEMENTS (NOT USED FOR 2009)
- PART 8 - STATEMENT OF STATE GRANT RECEIPTS AND DISBURSEMENTS (NOT USED FOR 2009)
- PART 9 - REPORT ON GENERAL FIXED ASSETS (NOT USED FOR 2009)
- 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: KATHIE WATKINS DATE SIGNED: \_\_\_\_\_  
ADDRESS: PO BOX 10 CITY: LINDEN  
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 339-4239 EMAIL ADDRESS: SMSSELBY5372@SBCGLOBAL.NET  
ZIP: 47955-0010

\*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: LINDEN PUBLIC LIBRARY

ID: 54-5-158

**CASH UNITS ONLY**

COUNTY: MONTGOMERY COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES  
FOR THE FISCAL YEAR ENDING 2010

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<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>						
GENERAL	\$42,967.95	\$121,171.85	\$112,833.15	\$51,306.65	\$0.00	\$51,306.65
<b>Total by Fund Type:</b>	<b>\$42,967.95</b>	<b>\$121,171.85</b>	<b>\$112,833.15</b>	<b>\$51,306.65</b>	<b>\$0.00</b>	<b>\$51,306.65</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
GIFT	\$6,071.83	\$20,857.47	\$20,887.47	\$6,041.83	\$0.00	\$6,041.83
LEVY EXCESS	\$1,500.00	\$310.68	\$0.00	\$1,810.68	\$0.00	\$1,810.68
RAINY DAY	\$1,781.59	\$14,372.06	\$0.00	\$16,153.65	\$0.00	\$16,153.65
<b>Total by Fund Type:</b>	<b>\$9,353.42</b>	<b>\$35,540.21</b>	<b>\$20,887.47</b>	<b>\$24,006.16</b>	<b>\$0.00</b>	<b>\$24,006.16</b>
<b>FUND TYPE: DEBT SERVICE</b>						
LEASE RENTAL PAYMENT	\$21,308.44	\$92,625.21	\$74,078.50	\$39,855.15	\$0.00	\$39,855.15
<b>Total by Fund Type:</b>	<b>\$21,308.44</b>	<b>\$92,625.21</b>	<b>\$74,078.50</b>	<b>\$39,855.15</b>	<b>\$0.00</b>	<b>\$39,855.15</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
LIBRARY IMPROVEMENT RESERVE	\$134,802.09	\$33,855.27	\$31,504.37	\$137,152.99	\$0.00	\$137,152.99
<b>Total by Fund Type:</b>	<b>\$134,802.09</b>	<b>\$33,855.27</b>	<b>\$31,504.37</b>	<b>\$137,152.99</b>	<b>\$0.00</b>	<b>\$137,152.99</b>
<b>Subtotal All Funds:</b>	<b>\$208,431.90</b>	<b>\$283,192.54</b>	<b>\$239,303.49</b>	<b>\$252,320.95</b>	<b>\$0.00</b>	<b>\$252,320.95</b>
<b>Section II</b>						
Less:						
Investment Sales		\$50,857.47				
Investment Purchases			\$50,837.47			
Transfers In		\$11,342.00				
Transfers Out			\$11,342.00			
<b>Net Receipts and Disbursements</b>		<b>\$220,993.07</b>	<b>\$177,124.02</b>			

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

ID: 54-5-158 PAGE: 1

UNIT NAME: LINDEN PUBLIC LIBRARY  
 COUNTY: MONTGOMERY COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$85,992.95
<b>Total for: TAXES</b>	<b>\$85,992.95</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$226.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$4,499.23
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$427.62
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$27,408.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$32,560.85</b>
FINES AND FEES-OTHER	\$1,549.53
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$1,549.53</b>
INTEREST EARNED	\$140.03
<b>Total for: MISCELLANEOUS</b>	<b>\$140.03</b>
REIMBURSEMENTS-OTHER	\$928.49
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$928.49</b>
<b>TOTAL RECEIPTS FOR GENERAL</b>	<b>\$121,171.85</b>
Fund: <u>GIFT</u>	
MISCELLANEOUS REVENUE-OTHER	\$0.00
<b>Total for: MISCELLANEOUS</b>	<b>\$0.00</b>
SALE OF INVESTMENTS	\$20,857.47
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$20,857.47</b>
<b>TOTAL RECEIPTS FOR GIFT</b>	<b>\$20,857.47</b>
Fund: <u>RAINY DAY</u>	
OTHER TAXES	\$3,030.06
<b>Total for: TAXES</b>	<b>\$3,030.06</b>
TRANSFER FROM LIBRARY OPERATING FUND	\$11,342.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$11,342.00</b>
<b>TOTAL RECEIPTS FOR RAINY DAY</b>	<b>\$14,372.06</b>
Fund: <u>LEVY EXCESS</u>	
MISCELLANEOUS REVENUE-OTHER	\$310.68
<b>Total for: MISCELLANEOUS</b>	<b>\$310.68</b>
<b>TOTAL RECEIPTS FOR LEVY EXCESS</b>	<b>\$310.68</b>
Fund: <u>LEASE RENTAL PAYMENT</u>	
GENERAL PROPERTY TAXES	\$87,417.06
GENERAL PROPERTY TAXES	\$0.00
GENERAL PROPERTY TAXES	\$0.00

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

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UNIT NAME: LINDEN PUBLIC LIBRARY  
COUNTY: MONTGOMERY COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>LEASE RENTAL PAYMENT</u>	
<b>Total for: TAXES</b>	<b>\$87,417.06</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$227.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$4,550.77
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$430.38
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$5,208.15</b>
<b>TOTAL RECEIPTS FOR LEASE RENTAL PAYMENT</b>	<b>\$92,625.21</b>
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$855.27
CONTRIBUTIONS AND DONATIONS	\$3,000.00
<b>Total for: MISCELLANEOUS</b>	<b>\$3,855.27</b>
SALE OF INVESTMENTS	\$30,000.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$30,000.00</b>
<b>TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE</b>	<b>\$33,855.27</b>
<b>Total Receipts:</b>	<b>\$283,192.54</b>

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

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COUNTY: MONTGOMERY COUNTY  
UNIT NAME: LINDEN PUBLIC LIBRARY

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Fund:	GENERAL		
		PERSONAL SERVICES	\$51,774.82
		SUPPLIES	\$4,942.93
		OTHER SERVICES AND CHARGES	\$25,149.71
		CAPITAL OUTLAY	\$19,623.69
		OTHER DISBURSEMENTS	\$0.00
		TRANSFER OF FUNDS	\$11,342.00
		PURCHASE OF INVESTMENTS	\$0.00
		<b>TOTAL</b>	<b>\$112,833.15</b>

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Fund:	GIFT		
		OTHER SERVICES AND CHARGES	\$50.00
		PURCHASE OF INVESTMENTS	\$20,837.47
		<b>TOTAL</b>	<b>\$20,887.47</b>

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Fund:	LEASE RENTAL PAYMENT		
		OTHER SERVICES AND CHARGES	\$74,078.50
		<b>TOTAL</b>	<b>\$74,078.50</b>

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Fund:	LIBRARY IMPROVEMENT RESERVE		
		CAPITAL OUTLAY	\$1,504.37
		PURCHASE OF INVESTMENTS	\$30,000.00
		<b>TOTAL</b>	<b>\$31,504.37</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$239,303.49</b>
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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>
01/01/2010	GIFT	CERTIFICATE OF DEPOSIT	11929	\$5,624.75	01/01/2011	1.00	\$0.00
01/01/2010	GIFT	CERTIFICATE OF DEPOSIT	2415038	\$11,746.59	01/01/2011	1.00	\$0.00
01/01/2010	GIFT	CERTIFICATE OF DEPOSIT	12240	\$1,966.13	01/01/2011	1.00	\$0.00
01/01/2010	GIFT	CERTIFICATE OF DEPOSIT	12225	\$1,500.00	01/01/2011	1.00	\$0.00
<b>Total by Fund:</b>							<b>\$0.00</b>
01/01/2010	LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	24-15000	\$30,000.00	01/01/2011	1.00	\$0.00
<b>Total by Fund:</b>							<b>\$0.00</b>
<b>Total INVESTMENTS:</b>							<b>\$0.00</b>
<b>Total Cash and Investments:</b>							<b>\$0.00</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LINDEN PUBLIC LIBRARY  
COUNTY: MONTGOMERY COUNTY

ID: 54-5-158

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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: LINDEN PUBLIC LIBRARY

ID: 54-5-158

COUNTY: MONTGOMERY 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: LINDEN PUBLIC LIBRARY

ID: 54-5-158

COUNTY: MONTGOMERY 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: MONTGOMERY COUNTY  
UNIT NAME: LINDEN PUBLIC LIBRARY

ID: 54-5-158  
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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: LINDEN PUBLIC LIBRARY

ID: 54-5-158

COUNTY: MONTGOMERY COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES  
FOR THE FISCAL YEAR ENDING 2010

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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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