

FEDERAL IDENTIFICATION NUMBER:  
35-1144609

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

UNIT NAME:  
KIRKLIN PUBLIC LIBRARY

COUNTY:  
CLINTON COUNTY

ID: 12-5-29  
(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

CONTENTS:

- PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
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- PART 4 - CASH AND INVESTMENTS
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- PART 6 - INTERGOVERNMENTAL EXPENDITURES
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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: TREASURER  
PRINTED NAME OF OFFICIAL: ANDREA MCINTIRE DATE SIGNED: \_\_\_\_\_  
ADDRESS: PO BOX 8 CITY: KIRKLIN  
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 279-8308 EMAIL ADDRESS: ANDREA DALE@HOTMAIL.COM  
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 2010

<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>						
OPERATING	\$6,791.10	\$193,821.04	\$147,833.82	\$52,778.32	\$0.00	\$52,778.32
<b>Total by Fund Type:</b>	<b>\$6,791.10</b>	<b>\$193,821.04</b>	<b>\$147,833.82</b>	<b>\$52,778.32</b>	<b>\$0.00</b>	<b>\$52,778.32</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
GIFT	\$9,519.81	\$136.76	\$134.37	\$9,522.20	\$0.00	\$9,522.20
GRANT, MISC	\$269.89	\$0.00	\$0.00	\$269.89	\$0.00	\$269.89
LEVY EXCESS	\$0.00	\$514.57	\$0.00	\$514.57	\$0.00	\$514.57
LOCAL GOVT GRANT #11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RAINY DAY	\$12,018.00	\$33,327.36	\$10,000.00	\$35,345.36	\$0.00	\$35,345.36
<b>Total by Fund Type:</b>	<b>\$21,807.70</b>	<b>\$33,978.69</b>	<b>\$10,134.37</b>	<b>\$45,652.02</b>	<b>\$0.00</b>	<b>\$45,652.02</b>
<b>FUND TYPE: DEBT SERVICE</b>						
BOND AND INTEREST REDEMPTION	\$3,528.68	\$73,227.93	\$67,050.00	\$9,706.61	\$0.00	\$9,706.61
<b>Total by Fund Type:</b>	<b>\$3,528.68</b>	<b>\$73,227.93</b>	<b>\$67,050.00</b>	<b>\$9,706.61</b>	<b>\$0.00</b>	<b>\$9,706.61</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LIBRARY IMPROVEMENT RESERVE	\$15,000.00	\$3,000.00	\$0.00	\$18,000.00	\$0.00	\$18,000.00
<b>Total by Fund Type:</b>	<b>\$15,000.00</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$18,000.00</b>	<b>\$0.00</b>	<b>\$18,000.00</b>
<b>FUND TYPE: PRIVATE PURPOSE</b>						
KHS RESTORATION	\$1,415.74	\$1.21	\$0.00	\$1,416.95	\$0.00	\$1,416.95
<b>Total by Fund Type:</b>	<b>\$1,415.74</b>	<b>\$1.21</b>	<b>\$0.00</b>	<b>\$1,416.95</b>	<b>\$0.00</b>	<b>\$1,416.95</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KIRKLIN PUBLIC LIBRARY

ID: 12-5-29

**CASH UNITS ONLY**

COUNTY: CLINTON 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>Subtotal All Funds:</b>	<b>\$48,543.22</b>	<b>\$304,028.87</b>	<b>\$225,018.19</b>	<b>\$127,553.90</b>	<b>\$0.00</b>	<b>\$127,553.90</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$33,000.00				
Transfers Out			\$33,000.00			
Net Receipts and Disbursements		\$271,028.87	\$192,018.19			

UNIT NAME: KIRKLIN PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: CLINTON COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>OPERATING</u>	
GENERAL PROPERTY TAXES	\$139,121.59
<b>Total for: TAXES</b>	<b>\$139,121.59</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$114.50
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$7,664.75
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$335.53
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$37,014.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$7,864.88
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$52,993.66</b>
COPY MACHINE CHARGES	\$263.60
CHARGES FOR SERVICES-OTHER	\$370.00
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$633.60</b>
FINES AND FEES-OTHER	\$433.70
FINES AND FEES-OTHER	\$2.00
FINES AND FEES-OTHER	\$6.50
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$442.20</b>
INTEREST EARNED	\$82.49
CONTRIBUTIONS AND DONATIONS	\$65.74
ADJUSTMENT	\$0.00
ADJUSTMENT	\$0.00
<b>Total for: MISCELLANEOUS</b>	<b>\$148.23</b>
TRANSFER FROM LIBRARY OPERATING FUND	\$0.00
TRANSFER OF FUNDS-OTHER	\$0.00
TRANSFER OF FUNDS-OTHER	\$0.00
PLAC CARD SALES	\$0.00
REFUNDS-OTHER	\$401.76
REIMBURSEMENTS-OTHER	\$60.00
REIMBURSEMENTS-OTHER	\$20.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$481.76</b>
<b>TOTAL RECEIPTS FOR OPERATING</b>	<b>\$193,821.04</b>
Fund: <u>GIFT</u>	
INTEREST EARNED	\$11.76
CONTRIBUTIONS AND DONATIONS	\$125.00
<b>Total for: MISCELLANEOUS</b>	<b>\$136.76</b>
TRANSFER OF FUNDS-OTHER	\$0.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$0.00</b>
<b>TOTAL RECEIPTS FOR GIFT</b>	<b>\$136.76</b>
Fund: <u>RAINY DAY</u>	

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

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UNIT NAME: KIRKLIN PUBLIC LIBRARY  
 COUNTY: CLINTON COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>RAINY DAY</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$3,327.36
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$0.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$3,327.36</b>
TRANSFER FROM LIBRARY OPERATING FUND	\$30,000.00
TRANSFER OF FUNDS-OTHER	\$0.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$30,000.00</b>
<b>TOTAL RECEIPTS FOR RAINY DAY</b>	<b>\$33,327.36</b>
Fund: <u>LEVY EXCESS</u>	
GENERAL PROPERTY TAXES	\$514.57
<b>Total for: TAXES</b>	<b>\$514.57</b>
<b>TOTAL RECEIPTS FOR LEVY EXCESS</b>	<b>\$514.57</b>
Fund: <u>LOCAL GOVT GRANT #11</u>	
LOCAL GOVERNMENT GRANT-OTHER	\$0.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$0.00</b>
<b>TOTAL RECEIPTS FOR LOCAL GOVT GRANT #11</b>	<b>\$0.00</b>
Fund: <u>BOND AND INTEREST REDEMPTION</u>	
GENERAL PROPERTY TAXES	\$66,753.83
<b>Total for: TAXES</b>	<b>\$66,753.83</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$84.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$6,176.07
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$184.47
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$0.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$6,444.54</b>
INTEREST EARNED	\$29.56
<b>Total for: MISCELLANEOUS</b>	<b>\$29.56</b>
TRANSFER OF FUNDS-OTHER	\$0.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$0.00</b>
<b>TOTAL RECEIPTS FOR BOND AND INTEREST REDEMPTION</b>	<b>\$73,227.93</b>
Fund: <u>CONSTRUCTION</u>	
INTEREST EARNED	\$0.00
<b>Total for: MISCELLANEOUS</b>	<b>\$0.00</b>
<b>TOTAL RECEIPTS FOR CONSTRUCTION</b>	<b>\$0.00</b>
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	

UNIT NAME: KIRKLIN PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: CLINTON COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
TRANSFER FROM LIBRARY OPERATING FUND	\$3,000.00
TRANSFER FROM LIBRARY OPERATING FUND	\$0.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$3,000.00</b>
<b>TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE</b>	<b>\$3,000.00</b>
Fund: <u>KHS RESTORATION</u>	
INTEREST EARNED	\$1.21
CONTRIBUTIONS AND DONATIONS	\$0.00
<b>Total for: MISCELLANEOUS</b>	<b>\$1.21</b>
<b>TOTAL RECEIPTS FOR KHS RESTORATION</b>	<b>\$1.21</b>
<b>Total Receipts:</b>	<b>\$304,028.87</b>

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

ID: 12-5-29 PAGE: 1  
 COUNTY: CLINTON COUNTY  
 UNIT NAME: KIRKLIN PUBLIC LIBRARY

Fund:	OPERATING		
		PERSONAL SERVICES	\$70,289.02
		SUPPLIES	\$3,004.96
		OTHER SERVICES AND CHARGES	\$28,943.40
		CAPITAL OUTLAY	\$12,596.44
		TRANSFER OF FUNDS	\$33,000.00
	<b>TOTAL</b>		<b>\$147,833.82</b>
Fund:	GIFT		
		SUPPLIES	\$134.37
		OTHER DISBURSEMENTS	\$0.00
	<b>TOTAL</b>		<b>\$134.37</b>
Fund:	RAINY DAY		
		CAPITAL OUTLAY	\$10,000.00
		TRANSFER OF FUNDS	\$0.00
	<b>TOTAL</b>		<b>\$10,000.00</b>
Fund:	LEVY EXCESS		
		TRANSFER OF FUNDS	\$0.00
	<b>TOTAL</b>		<b>\$0.00</b>
Fund:	LOCAL GOVT GRANT #11		
		OTHER SERVICES AND CHARGES	\$0.00
	<b>TOTAL</b>		<b>\$0.00</b>
Fund:	BOND AND INTEREST REDEMPTION		
		OTHER DISBURSEMENTS	\$67,050.00
		TRANSFER OF FUNDS	\$0.00
	<b>TOTAL</b>		<b>\$67,050.00</b>
Fund:	CONSTRUCTION		
		OTHER SERVICES AND CHARGES	\$0.00
		TRANSFER OF FUNDS	\$0.00
	<b>TOTAL</b>		<b>\$0.00</b>
Fund:	LIBRARY IMPROVEMENT RESERVE		
		TRANSFER OF FUNDS	\$0.00
	<b>TOTAL</b>		<b>\$0.00</b>
Fund:	KHS RESTORATION		
		OTHER SERVICES AND CHARGES	\$0.00
	<b>TOTAL</b>		<b>\$0.00</b>
<b>TOTAL DISBURSEMENTS:</b>			<b>\$225,018.19</b>

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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>
		NOEW CHECKING ACCOUNT	XXX0404	\$39,087.73			\$118,449.36
		MONEY MARKET INVESTMENT	XXX1391	\$8,559.81			\$8,571.57
		REGULAR SAVINGS ACCOUNT	XXX4892	\$0.00			\$0.00
		KHS RESTORATION SAV ACCT	XXX6212	\$1,415.74			\$1,416.95

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**Total CASH:** **\$128,437.88**

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**Total Cash and Investments:** **\$128,437.88**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KIRKLIN PUBLIC LIBRARY  
COUNTY: CLINTON COUNTY

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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: KIRKLIN PUBLIC LIBRARY

ID: 12-5-29

COUNTY: CLINTON 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: KIRKLIN PUBLIC LIBRARY

ID: 12-5-29

COUNTY: CLINTON 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: CLINTON COUNTY  
UNIT NAME: KIRKLIN PUBLIC LIBRARY

ID: 12-5-29  
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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: KIRKLIN PUBLIC LIBRARY

ID: 12-5-29

COUNTY: CLINTON 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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