

FEDERAL IDENTIFICATION NUMBER:
35-1186767

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

UNIT NAME:
HAMMOND PUBLIC LIBRARY

COUNTY:
LAKE COUNTY

ID: 45-5-126
(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 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
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- PART 4 - CASH AND INVESTMENTS
- PART 5 - LONG-TERM INDEBTEDNESS
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- PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS AND DISBURSEMENTS
- PART 8 - STATEMENT OF STATE GRANT RECEIPTS AND DISBURSEMENTS
- PART 9 - REPORT ON GENERAL FIXED ASSETS
- 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: MARGARET EVANS

ADDRESS: 564 STATE STREET

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (219) 931-5100

TITLE: DIRECTOR

DATE SIGNED: _____

CITY: HAMMOND

ZIP: 46320-0000

*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).

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: HAMMOND PUBLIC LIBRARY

ID: 45-5-126

CASH UNITS ONLY

COUNTY: LAKE COUNTY

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

PAGE: 1

<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	\$161,779.92	\$10,579,190.94	\$10,582,831.77	\$158,139.09	\$0.00	\$158,139.09
Total by Fund Type:	\$161,779.92	\$10,579,190.94	\$10,582,831.77	\$158,139.09	\$0.00	\$158,139.09
FUND TYPE: SPECIAL REVENUE						
105 GIFT	\$58,784.30	\$159,086.91	\$103,132.49	\$114,738.72	\$51,764.47	\$166,503.19
155 LIRF	\$621,737.32	\$721,737.32	\$865,720.01	\$477,754.63	\$0.00	\$477,754.63
MISCELLANEOUS	\$479.44	\$94.62	\$561.17	\$12.89	\$0.00	\$12.89
125 RAINY DAY	\$750,424.46	\$977,175.60	\$868,772.53	\$858,827.53	\$0.00	\$858,827.53
130 RESEARCH/MUSEUM	\$1,101.26	\$0.00	\$0.00	\$1,101.26	\$0.00	\$1,101.26
110 SENIOR FUND	\$3,248.39	\$0.00	\$12.71	\$3,235.68	\$0.00	\$3,235.68
Total by Fund Type:	\$1,435,775.17	\$1,858,094.45	\$1,838,198.91	\$1,455,670.71	\$51,764.47	\$1,507,435.18
FUND TYPE: DEBT SERVICE						
185 LEASE RENTAL PAYMENT	\$0.00	\$1,657,740.94	\$1,617,021.36	\$40,719.58	\$0.00	\$40,719.58
Total by Fund Type:	\$0.00	\$1,657,740.94	\$1,617,021.36	\$40,719.58	\$0.00	\$40,719.58
FUND TYPE: AGENCY						
200 PAYROLL	\$0.00	\$602,771.62	\$595,403.83	\$7,367.79	\$0.00	\$7,367.79
Total by Fund Type:	\$0.00	\$602,771.62	\$595,403.83	\$7,367.79	\$0.00	\$7,367.79

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: HAMMOND PUBLIC LIBRARY

ID: 45-5-126

CASH UNITS ONLY

COUNTY: LAKE COUNTY

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

PAGE: 2

<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						
Subtotal All Funds:	\$1,597,555.09	\$14,697,797.95	\$14,633,455.87	\$1,661,897.17	\$51,764.47	\$1,713,661.64
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$51,764.47			
Transfers In		\$0.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$14,697,797.95	\$14,581,691.40			

UNIT NAME: HAMMOND PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: LAKE COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>100 GENERAL</u>	
30017	GENERAL PROPERTY TAXES	\$2,701,473.21
30018	GENERAL PROPERTY TAXES	\$1,770,574.06
	Total for: TAXES	\$4,472,047.27
30048	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$5,809.00
30018	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$149,676.80
30038	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$35,169.59
	Total for: INTERGOVERNMENTAL	\$190,655.39
32520	COPY MACHINE CHARGES	\$19,484.06
	Total for: CHARGES FOR SERVICES	\$19,484.06
32510	FINES AND FEES-OTHER	\$47,497.87
	Total for: FINES, FORFEITURES, AND FEES	\$47,497.87
32020	INTEREST EARNED	\$14,079.40
35500	MISCELLANEOUS REVENUE-OTHER	\$2,872,862.10
	Total for: MISCELLANEOUS	\$2,886,941.50
31511	INTERFUND LOAN PROCEEDS	\$2,962,564.85
	Total for: OTHER FINANCING SOURCES	\$2,962,564.85
	TOTAL RECEIPTS FOR 100 GENERAL	\$10,579,190.94
<hr/>		
Fund:	<u>105 GIFT</u>	
32020	INTEREST EARNED	\$1,716.41
37000	CONTRIBUTIONS AND DONATIONS	\$117,879.91
35500	MISCELLANEOUS REVENUE-OTHER	\$39,490.59
	Total for: MISCELLANEOUS	\$159,086.91
	TOTAL RECEIPTS FOR 105 GIFT	\$159,086.91
<hr/>		
Fund:	<u>125 RAINY DAY</u>	
35500	MISCELLANEOUS REVENUE-OTHER	\$977,175.60
	Total for: MISCELLANEOUS	\$977,175.60
	TOTAL RECEIPTS FOR 125 RAINY DAY	\$977,175.60
<hr/>		
Fund:	<u>155 LIRF</u>	
35500	MISCELLANEOUS REVENUE-OTHER	\$477,754.63
	Total for: MISCELLANEOUS	\$477,754.63
31511	INTERFUND LOAN PROCEEDS	\$243,982.69
	Total for: OTHER FINANCING SOURCES	\$243,982.69
	TOTAL RECEIPTS FOR 155 LIRF	\$721,737.32
<hr/>		
Fund:	<u>MISCELLANEOUS</u>	

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>MISCELLANEOUS</u>	
35500	MISCELLANEOUS REVENUE-OTHER	\$94.62
	Total for: MISCELLANEOUS	\$94.62
<hr/>		
	TOTAL RECEIPTS FOR MISCELLANEOUS	\$94.62
<hr/>		
Fund:	<u>185 LEASE RENTAL PAYMENT</u>	
30017	GENERAL PROPERTY TAXES	\$844,472.56
30018	GENERAL PROPERTY TAXES	\$522,388.69
	Total for: TAXES	\$1,366,861.25
30048	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,714.00
30028	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$44,160.52
30038	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$10,376.41
	Total for: INTERGOVERNMENTAL	\$56,250.93
33500	MISCELLANEOUS REVENUE-OTHER	\$142,618.27
	Total for: MISCELLANEOUS	\$142,618.27
31511	INTERFUND LOAN PROCEEDS	\$92,010.49
	Total for: OTHER FINANCING SOURCES	\$92,010.49
<hr/>		
	TOTAL RECEIPTS FOR 185 LEASE RENTAL PAYMENT	\$1,657,740.94
<hr/>		
Fund:	<u>200 PAYROLL</u>	
35500	MISCELLANEOUS REVENUE-OTHER	\$602,771.62
	Total for: MISCELLANEOUS	\$602,771.62
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	TOTAL RECEIPTS FOR 200 PAYROLL	\$602,771.62
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	Total Receipts:	\$14,697,797.95

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

ID: 45-5-126 PAGE: 1
COUNTY: LAKE COUNTY
UNIT NAME: HAMMOND PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$2,553,334.32
	SUPPLIES		\$37,334.61
	OTHER SERVICES AND CHARGES		\$866,226.04
	CAPITAL OUTLAY		\$189,276.38
	OTHER DISBURSEMENTS		\$6,936,660.42
	TOTAL		\$10,582,831.77

Fund:	105 GIFT		
	SUPPLIES		\$7,068.11
	OTHER SERVICES AND CHARGES		\$3,211.09
	CAPITAL OUTLAY		\$2,940.27
	OTHER DISBURSEMENTS		\$38,148.55
	PURCHASE OF INVESTMENTS		\$51,764.47
	TOTAL		\$103,132.49

Fund:	125 RAINY DAY		
	CAPITAL OUTLAY		\$9,945.00
	OTHER DISBURSEMENTS		\$858,827.53
	TOTAL		\$868,772.53

Fund:	155 LIRF		
	OTHER SERVICES AND CHARGES		\$243,962.30
	CAPITAL OUTLAY		\$20.39
	OTHER DISBURSEMENTS		\$621,737.32
	TOTAL		\$865,720.01

Fund:	MISCELLANEOUS		
	CAPITAL OUTLAY		\$81.73
	OTHER DISBURSEMENTS		\$479.44
	TOTAL		\$561.17

Fund:	110 SENIOR FUND		
	SUPPLIES		\$12.71
	TOTAL		\$12.71

Fund:	185 LEASE RENTAL PAYMENT		
	OTHER SERVICES AND CHARGES		\$474,226.49
	OTHER DISBURSEMENTS		\$1,142,794.87
	TOTAL		\$1,617,021.36

Fund:	200 PAYROLL		
	OTHER DISBURSEMENTS		\$595,403.83
	TOTAL		\$595,403.83

TOTAL DISBURSEMENTS:			\$14,633,455.87
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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>
		GENERAL OPERATING CHECKIN	7401288	\$0.00			\$606,039.11
		HIGH YIELD OPERATING ACCT	8100267627	\$0.00			\$1,027,649.83
		PAYROLL CHECKING ACCT	0753234	\$0.00			\$6,594.13
		GIFT AND MEMORIAL CHECKIN	8101132	\$0.00			\$21,614.10

Total CASH: **\$1,661,897.17**

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>
10/20/2008	105 GIFT	CERTIFICATE OF DEPOSIT	6900123447	\$20,137.03	01/20/2009	1.93	\$20,612.67
09/20/2008	105 GIFT	CERTIFICATE OF DEPOSIT	6900123433	\$30,000.00	04/20/2009	2.22	\$31,151.80

Total by Fund: **\$51,764.47**

Total INVESTMENTS: **\$51,764.47**

Total Cash and Investments: **\$1,713,661.64**

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

LONG TERM LEASES

OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$9,740,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$635,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$9,105,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$458,512.50

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: HAMMOND PUBLIC LIBRARY

ID: 45-5-126

COUNTY: LAKE 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>
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: HAMMOND PUBLIC LIBRARY

ID: 45-5-126

COUNTY: LAKE 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: LAKE COUNTY
UNIT NAME: HAMMOND PUBLIC LIBRARY

ID: 45-5-126
PAGE: 1

100 GENERAL

BALANCE, JANUARY 1	<u>\$288,700.53</u>
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$20,418.10
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$20,418.10</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>\$309,118.63</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: HAMMOND PUBLIC LIBRARY

ID: 45-5-126

COUNTY: LAKE COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2008

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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