

FEDERAL IDENTIFICATION NUMBER:
35-6006653

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

UNIT NAME:
LAKE COUNTY PUBLIC LIBRARY

COUNTY:
LAKE COUNTY

ID: 45-5-129
(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:

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- PART 5 - LONG-TERM INDEBTEDNESS (NOT USED FOR 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: JOHN BROCK

DATE SIGNED: _____

ADDRESS: 1919 W 81ST AVENUE

CITY: MERRILLVILLE

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM):

EMAIL ADDRESS: JBROCK@LCPLIN.ORG

ZIP: 46410-0000

*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: LAKE COUNTY PUBLIC LIBRARY

ID: 45-5-129

CASH UNITS ONLY

COUNTY: LAKE COUNTY

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

PAGE: 1

<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						
101 GENERAL	\$3,738,015.28	\$19,391,655.84	\$18,133,390.32	\$4,996,280.80	\$0.00	\$4,996,280.80
Total by Fund Type:	\$3,738,015.28	\$19,391,655.84	\$18,133,390.32	\$4,996,280.80	\$0.00	\$4,996,280.80
FUND TYPE: SPECIAL REVENUE						
401 GIFT	\$131,587.85	\$122,760.46	\$103,722.26	\$150,626.05	\$0.00	\$150,626.05
333 PRIVATE FOUNDATION GRANT	\$20,084.67	\$0.00	\$4,037.92	\$16,046.75	\$0.00	\$16,046.75
Total by Fund Type:	\$151,672.52	\$122,760.46	\$107,760.18	\$166,672.80	\$0.00	\$166,672.80
FUND TYPE: DEBT SERVICE						
180 BOND AND INTEREST REDEMPTION	\$599,835.04	\$3,623,051.91	\$4,222,886.95	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$599,835.04	\$3,623,051.91	\$4,222,886.95	\$0.00	\$0.00	\$0.00
FUND TYPE: CAPITAL PROJECTS						
113 CONSTRUCTION	\$17,728,025.89	\$455,945.84	\$1,589,619.85	\$16,594,351.88	\$0.00	\$16,594,351.88
220 LIBRARY CAPITAL PROJECTS	\$2,772,970.78	\$7,816,635.69	\$7,564,844.79	\$3,024,761.68	\$0.00	\$3,024,761.68
111 LIBRARY IMPROVEMENT RESERVE	\$3,157,760.77	\$9,357,760.77	\$9,357,760.77	\$3,157,760.77	\$0.00	\$3,157,760.77
Total by Fund Type:	\$23,658,757.44	\$17,630,342.30	\$18,512,225.41	\$22,776,874.33	\$0.00	\$22,776,874.33
FUND TYPE: INTERNAL SERVICE						
777 SELF-INSURANCE	\$9,143.10	\$5,569.86	\$6,924.22	\$7,788.74	\$0.00	\$7,788.74
Total by Fund Type:	\$9,143.10	\$5,569.86	\$6,924.22	\$7,788.74	\$0.00	\$7,788.74
FUND TYPE: AGENCY						
555 PAYROLL	\$15,734.49	\$1,530,087.72	\$1,533,470.41	\$12,351.80	\$0.00	\$12,351.80
121 PLAC CARD	\$510.00	\$1,710.00	\$2,040.00	\$180.00	\$0.00	\$180.00
Total by Fund Type:	\$16,244.49	\$1,531,797.72	\$1,535,510.41	\$12,531.80	\$0.00	\$12,531.80

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAKE COUNTY PUBLIC LIBRARY

ID: 45-5-129

CASH UNITS ONLY

COUNTY: LAKE 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:	\$28,173,667.87	\$42,305,178.09	\$42,518,697.49	\$27,960,148.47	\$0.00	\$27,960,148.47
Section II						
Less:						
Investment Sales		\$8,400,000.00				
Investment Purchases			\$8,400,000.00			
Transfers In		\$20,435,872.60				
Transfers Out			\$20,435,872.60			
Net Receipts and Disbursements		\$13,469,305.49	\$13,682,824.89			

UNIT NAME: LAKE COUNTY PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: LAKE COUNTY

FOR THE FISCAL YEAR ENDING 2009

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
8201	GENERAL PROPERTY TAXES	\$9,104,528.24
	Total for: TAXES	\$9,104,528.24
8008	FED. GRANTS-LSTA GRANTS	\$92,600.00
8301	STATEWIDE LIBRARY CARD PROGRAM	\$3,959.89
8204	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$44,074.00
8202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$615,280.66
8203	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$35,901.60
8016	INTERGOVERNMENTAL REVENUE, OTHER	\$211,548.00
	Total for: INTERGOVERNMENTAL	\$1,003,364.15
8018	COPY MACHINE CHARGES	\$22,258.71
8003	CONTRACTUAL SERVICES	\$26,270.19
8004	CONTRACTUAL SERVICES	\$3,539.50
	Total for: CHARGES FOR SERVICES	\$52,068.40
8007	FINES AND FEES-OTHER	\$304,175.62
	Total for: FINES, FORFEITURES, AND FEES	\$304,175.62
8011	INTEREST EARNED	\$66,788.57
8303	MISCELLANEOUS REVENUE-OTHER	\$455.88
	Total for: MISCELLANEOUS	\$67,244.45
6000	TRANSFER OF FUNDS-OTHER	\$6,023,302.36
8101	SALE OF INVESTMENTS	\$2,800,000.00
8020	REFUNDS-OTHER	\$36,972.62
	Total for: OTHER FINANCING SOURCES	\$8,860,274.98
	TOTAL RECEIPTS FOR 101 GENERAL	\$19,391,655.84
Fund:	<u>401 GIFT</u>	
8021	CONTRIBUTIONS AND DONATIONS	\$122,760.46
	Total for: MISCELLANEOUS	\$122,760.46
	TOTAL RECEIPTS FOR 401 GIFT	\$122,760.46
Fund:	<u>180 BOND AND INTEREST REDEMPTION</u>	
8201	GENERAL PROPERTY TAXES	\$1,557,638.40
	Total for: TAXES	\$1,557,638.40
8204	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$11,104.00
8202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$155,000.38
8203	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$9,044.26
	Total for: INTERGOVERNMENTAL	\$175,148.64
6000	TRANSFER OF FUNDS-OTHER	\$1,890,211.19
8020	REFUNDS-OTHER	\$53.68
	Total for: OTHER FINANCING SOURCES	\$1,890,264.87

	<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 180 BOND AND INTEREST REDEMPTION		\$3,623,051.91
Fund:	<u>113 CONSTRUCTION</u>	
8011	INTEREST EARNED	\$291,316.84
	Total for: MISCELLANEOUS	\$291,316.84
8020	REFUNDS-OTHER	\$164,629.00
	Total for: OTHER FINANCING SOURCES	\$164,629.00
TOTAL RECEIPTS FOR 113 CONSTRUCTION		\$455,945.84
Fund:	<u>220 LIBRARY CAPITAL PROJECTS</u>	
8201	GENERAL PROPERTY TAXES	\$530,357.42
	Total for: TAXES	\$530,357.42
8204	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$3,044.00
8202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$42,487.43
8203	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,479.14
	Total for: INTERGOVERNMENTAL	\$48,010.57
8011	INTEREST EARNED	\$3,757.14
	Total for: MISCELLANEOUS	\$3,757.14
6000	TRANSFER OF FUNDS-OTHER	\$4,734,510.56
8101	SALE OF INVESTMENTS	\$2,500,000.00
	Total for: OTHER FINANCING SOURCES	\$7,234,510.56
TOTAL RECEIPTS FOR 220 LIBRARY CAPITAL PROJECTS		\$7,816,635.69
Fund:	<u>111 LIBRARY IMPROVEMENT RESERVE</u>	
6000	TRANSFER OF FUNDS-OTHER	\$6,257,760.77
8101	SALE OF INVESTMENTS	\$3,100,000.00
	Total for: OTHER FINANCING SOURCES	\$9,357,760.77
TOTAL RECEIPTS FOR 111 LIBRARY IMPROVEMENT RESERVE		\$9,357,760.77
Fund:	<u>777 SELF-INSURANCE</u>	
8011	INTEREST EARNED	\$26.54
	Total for: MISCELLANEOUS	\$26.54
8800	INSURANCE REIMBURSEMENTS	\$5,543.32
	Total for: OTHER FINANCING SOURCES	\$5,543.32
TOTAL RECEIPTS FOR 777 SELF-INSURANCE		\$5,569.86
Fund:	<u>555 PAYROLL</u>	
5001	TRANSFER FROM LIBRARY OPERATING FUND	\$1,512,595.29
6000	TRANSFER OF FUNDS-OTHER	\$17,492.43
	Total for: OTHER FINANCING SOURCES	\$1,530,087.72

UNIT NAME: LAKE COUNTY PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: LAKE COUNTY

FOR THE FISCAL YEAR ENDING 2009

	<u>Title</u>	<u>Amount</u>
	TOTAL RECEIPTS FOR 555 PAYROLL	\$1,530,087.72
Fund:	<u>121 PLAC CARD</u>	
8050	PLAC CARD SALES	\$1,710.00
	Total for: OTHER FINANCING SOURCES	\$1,710.00
	TOTAL RECEIPTS FOR 121 PLAC CARD	\$1,710.00
	Total Receipts:	\$42,305,178.09

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

ID: 45-5-129 PAGE: 1
 COUNTY: LAKE COUNTY
 UNIT NAME: LAKE COUNTY PUBLIC LIBRARY

Fund:	101 GENERAL		
	PERSONAL SERVICES		\$6,277,291.05
	SUPPLIES		\$284,802.33
	OTHER SERVICES AND CHARGES		\$1,155,915.52
	CAPITAL OUTLAY		\$1,592,079.06
	TRANSFER OF FUNDS		\$6,023,302.36
	PURCHASE OF INVESTMENTS		\$2,800,000.00
	TOTAL		\$18,133,390.32
Fund:	401 GIFT		
	SUPPLIES		\$17,093.92
	OTHER SERVICES AND CHARGES		\$75,739.36
	CAPITAL OUTLAY		\$10,888.98
	TOTAL		\$103,722.26
Fund:	333 PRIVATE FOUNDATION GRANT		
	CAPITAL OUTLAY		\$4,037.92
	TOTAL		\$4,037.92
Fund:	180 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$2,425,405.63
	OTHER DISBURSEMENTS		\$0.00
	TRANSFER OF FUNDS		\$1,797,481.32
	TOTAL		\$4,222,886.95
Fund:	113 CONSTRUCTION		
	CAPITAL OUTLAY		\$1,589,619.85
	TOTAL		\$1,589,619.85
Fund:	220 LIBRARY CAPITAL PROJECTS		
	OTHER SERVICES AND CHARGES		\$146,399.24
	CAPITAL OUTLAY		\$91,205.12
	OTHER DISBURSEMENTS		\$0.00
	TRANSFER OF FUNDS		\$4,827,240.43
	PURCHASE OF INVESTMENTS		\$2,500,000.00
	TOTAL		\$7,564,844.79
Fund:	111 LIBRARY IMPROVEMENT RESERVE		
	TRANSFER OF FUNDS		\$6,257,760.77
	PURCHASE OF INVESTMENTS		\$3,100,000.00
	TOTAL		\$9,357,760.77
Fund:	777 SELF-INSURANCE		
	OTHER SERVICES AND CHARGES		\$6,924.22
	TOTAL		\$6,924.22
Fund:	555 PAYROLL		
	OTHER DISBURSEMENTS		\$3,382.69
	TRANSFER OF FUNDS		\$1,530,087.72

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

ID: 45-5-129 PAGE: 2

COUNTY: LAKE COUNTY
UNIT NAME: LAKE COUNTY PUBLIC LIBRARY

TOTAL		\$1,533,470.41
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Fund: 121 PLAC CARD		
	OTHER DISBURSEMENTS	\$2,040.00
TOTAL		\$2,040.00
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TOTAL DISBURSEMENTS:		\$42,518,697.49

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>
		CENTIER BANK GENERAL FUND	XXXX9980				\$1,064,686.80
		CHASE BANK PAYROLL	XXXX7060				\$100,000.00
		HARRIS BANK CONSTRUCTION	XXXX2381				\$10,264.59
		STANDARD BANK HRA	XXXX3008				\$7,788.74
		WELLS FARGO BANK CONST.	XXXX8377				\$16,584,087.29
		FIRST MIDWEST BANK SAV.	XXXX2287				\$254,367.50
		FIRST MIDWEST BANK PAY.	XXXX5748				\$112,351.80
		STANDARD BANK NOW	XXXX5005				\$6,667,937.52
		CHASE BANK SAVINGS	XXXX5814				\$3,158,664.23

Total CASH: **\$27,960,148.47**

Total Cash and Investments: **\$27,960,148.47**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAKE COUNTY PUBLIC LIBRARY
COUNTY: LAKE COUNTY

ID: 45-5-129

PAGE: 1

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: LAKE COUNTY PUBLIC LIBRARY

ID: 45-5-129

COUNTY: LAKE 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: LAKE COUNTY PUBLIC LIBRARY

ID: 45-5-129

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

ID: 45-5-129
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: LAKE COUNTY PUBLIC LIBRARY

ID: 45-5-129

COUNTY: LAKE 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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