

FEDERAL IDENTIFICATION NUMBER:  
35-1278733

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

UNIT NAME:  
WESTCHESTER PUBLIC LIBRARY

COUNTY:  
PORTER COUNTY

ID: 64-5-184  
(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
- PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
- PART 3 - DISBURSEMENTS REPORT BY FUND
- PART 4 - CASH AND INVESTMENTS
- PART 5 - LONG-TERM INDEBTEDNESS (NOT USED FOR 2009)
- 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: TREASURER  
PRINTED NAME OF OFFICIAL: CLAIRE JOLIE DATE SIGNED: \_\_\_\_\_  
ADDRESS: 200 W. INDIANA AVE. CITY: CHESTERTON  
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): \_\_\_\_\_ EMAIL ADDRESS: NA  
ZIP: 46304-0000

\*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: WESTCHESTER PUBLIC LIBRARY

ID: 64-5-184

**CASH UNITS ONLY**

COUNTY: PORTER 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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
BOND_INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100 GENERAL	\$-349,660.00	\$4,527,913.00	\$3,051,762.00	\$1,126,491.00	\$0.00	\$1,126,491.00
<b>Total by Fund Type:</b>	<b>\$-349,660.00</b>	<b>\$4,527,913.00</b>	<b>\$3,051,762.00</b>	<b>\$1,126,491.00</b>	<b>\$0.00</b>	<b>\$1,126,491.00</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
GIFT	\$194,105.00	\$156,522.00	\$162,746.00	\$187,881.00	\$0.00	\$187,881.00
180 LEVY EXCESS	\$0.00	\$26,263.00	\$0.00	\$26,263.00	\$0.00	\$26,263.00
<b>Total by Fund Type:</b>	<b>\$194,105.00</b>	<b>\$182,785.00</b>	<b>\$162,746.00</b>	<b>\$214,144.00</b>	<b>\$0.00</b>	<b>\$214,144.00</b>
<b>Subtotal All Funds:</b>	<b>\$-155,555.00</b>	<b>\$4,710,698.00</b>	<b>\$3,214,508.00</b>	<b>\$1,340,635.00</b>	<b>\$0.00</b>	<b>\$1,340,635.00</b>

**Section II**

Less:

Investment Sales	\$4,726,815.00	
Investment Purchases		\$5,726,815.00
Transfers In	\$26,263.00	
Transfers Out		\$26,263.00
<b>Net Receipts and Disbursements</b>	<b>\$-42,380.00</b>	<b>\$-2,538,570.00</b>

**CASH AND INVESTMENTS ON PART 4 ARE  
0.00! MUST EQUAL ENDING CASH AND  
INVESTMENTS ON THIS PAGE! PLEASE  
CORRECT.**

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

ID: 64-5-184 PAGE: 1

UNIT NAME: WESTCHESTER PUBLIC LIBRARY  
 COUNTY: PORTER COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>100 GENERAL</u>	
GENERAL PROPERTY TAXES	\$3,298,865.00
OTHER TAXES	\$3,008.00
<b>Total for: TAXES</b>	<b>\$3,301,873.00</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,705.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$114,538.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$7,211.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$123,454.00</b>
COPY MACHINE CHARGES	\$3,159.00
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$3,159.00</b>
FINES AND FEES-OTHER	\$64,758.00
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$64,758.00</b>
INTEREST EARNED	\$21,304.00
CONTRIBUTIONS AND DONATIONS	\$750.00
MISCELLANEOUS REVENUE-OTHER	\$9,294.00
<b>Total for: MISCELLANEOUS</b>	<b>\$31,348.00</b>
REFUNDS-OTHER	\$3,321.00
OTHER FINANCING SOURCES	\$1,000,000.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$1,003,321.00</b>
<b>TOTAL RECEIPTS FOR 100 GENERAL</b>	<b>\$4,527,913.00</b>
Fund: <u>BOND INTEREST</u>	
ADJUSTMENT	\$0.00
<b>Total for: MISCELLANEOUS</b>	<b>\$0.00</b>
<b>TOTAL RECEIPTS FOR BOND INTEREST</b>	<b>\$0.00</b>
Fund: <u>126 STATE GRANT</u>	
STATE GRANTS-OTHER	\$12,000.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$12,000.00</b>
<b>TOTAL RECEIPTS FOR 126 STATE GRANT</b>	<b>\$12,000.00</b>
Fund: <u>GIFT</u>	
INTEREST EARNED	\$1,085.00
CONTRIBUTIONS AND DONATIONS	\$30,437.00
<b>Total for: MISCELLANEOUS</b>	<b>\$31,522.00</b>
SALE OF INVESTMENTS	\$125,000.00
SALE OF INVESTMENTS	\$0.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$125,000.00</b>
<b>TOTAL RECEIPTS FOR GIFT</b>	<b>\$156,522.00</b>

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

ID: 64-5-184 PAGE: 2

UNIT NAME: WESTCHESTER PUBLIC LIBRARY  
 COUNTY: PORTER COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>128 RAINY DAY</u>	
INTEREST EARNED	\$5,223.00
<b>Total for: MISCELLANEOUS</b>	<b>\$5,223.00</b>
SALE OF INVESTMENTS	\$601,815.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$601,815.00</b>
<b>TOTAL RECEIPTS FOR 128 RAINY DAY</b>	<b>\$607,038.00</b>
Fund: <u>180 LEVY EXCESS</u>	
TRANSFER FROM LIBRARY OPERATING FUND	\$2,609.00
TRANSFER FROM LIBRARY OPERATING FUND	\$23,654.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$26,263.00</b>
<b>TOTAL RECEIPTS FOR 180 LEVY EXCESS</b>	<b>\$26,263.00</b>
Fund: <u>125 LIBRARY CAPITAL PROJECTS</u>	
GENERAL PROPERTY TAXES	\$250,297.00
<b>Total for: TAXES</b>	<b>\$250,297.00</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$142.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$7,842.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$795.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$8,779.00</b>
<b>TOTAL RECEIPTS FOR 125 LIBRARY CAPITAL PROJECTS</b>	<b>\$259,076.00</b>
Fund: <u>120 LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$19,904.00
<b>Total for: MISCELLANEOUS</b>	<b>\$19,904.00</b>
SALE OF INVESTMENTS	\$4,000,000.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$4,000,000.00</b>
<b>TOTAL RECEIPTS FOR 120 LIBRARY IMPROVEMENT RESERVE</b>	<b>\$4,019,904.00</b>
<b>Total Receipts:</b>	<b>\$9,608,716.00</b>

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

ID: 64-5-184 PAGE: 1  
COUNTY: PORTER COUNTY  
UNIT NAME: WESTCHESTER PUBLIC LIBRARY

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Fund:	100 GENERAL		
	PERSONAL SERVICES		\$1,280,215.00
	SUPPLIES		\$73,446.00
	OTHER SERVICES AND CHARGES		\$383,114.00
	CAPITAL OUTLAY		\$291,333.00
	TRANSFER OF FUNDS		\$23,654.00
	PURCHASE OF INVESTMENTS		\$1,000,000.00
	<b>TOTAL</b>		<b>\$3,051,762.00</b>

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Fund:	126 STATE GRANT		
	OTHER SERVICES AND CHARGES		\$8,400.00
	<b>TOTAL</b>		<b>\$8,400.00</b>

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Fund:	GIFT		
	SUPPLIES		\$650.00
	OTHER SERVICES AND CHARGES		\$25,096.00
	CAPITAL OUTLAY		\$0.00
	OTHER DISBURSEMENTS		\$12,000.00
	PURCHASE OF INVESTMENTS		\$125,000.00
	<b>TOTAL</b>		<b>\$162,746.00</b>

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Fund:	128 RAINY DAY		
	PURCHASE OF INVESTMENTS		\$601,815.00
	<b>TOTAL</b>		<b>\$601,815.00</b>

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Fund:	125 LIBRARY CAPITAL PROJECTS		
	OTHER SERVICES AND CHARGES		\$80,497.00
	CAPITAL OUTLAY		\$75,000.00
	TRANSFER OF FUNDS		\$2,609.00
	<b>TOTAL</b>		<b>\$158,106.00</b>

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Fund:	120 LIBRARY IMPROVEMENT RESERVE		
	PURCHASE OF INVESTMENTS		\$4,000,000.00
	<b>TOTAL</b>		<b>\$4,000,000.00</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$7,982,829.00</b>
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WESTCHESTER PUBLIC LIBRARY

ID: 64-5-184

PART 4 - CASH AND INVESTMENTS  
FOR THE FISCAL YEAR ENDING 2009

COUNTY: PORTER COUNTY

PAGE: 1

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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>
							<b>\$0.00</b>
<b>Total Cash and Investments:</b>							<b>\$0.00</b>

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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WESTCHESTER PUBLIC LIBRARY  
COUNTY: PORTER COUNTY

ID: 64-5-184

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:

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

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WESTCHESTER PUBLIC LIBRARY

ID: 64-5-184

COUNTY: PORTER COUNTY

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

PAGE: 1

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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: WESTCHESTER PUBLIC LIBRARY

ID: 64-5-184

COUNTY: PORTER COUNTY

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

PAGE: 1

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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: PORTER COUNTY  
UNIT NAME: WESTCHESTER PUBLIC LIBRARY

ID: 64-5-184  
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: WESTCHESTER PUBLIC LIBRARY

ID: 64-5-184

COUNTY: PORTER COUNTY

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

PAGE: 1

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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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