

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 2009)

FOR THE FISCAL YEAR THAT ENDED 2010

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: DIRECTOR
PRINTED NAME OF OFFICIAL: RENÉ GREENLEAF DATE SIGNED: _____
ADDRESS: 564 STATE STREET CITY: HAMMOND
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (219) 931-5100 EMAIL ADDRESS: GREENR@HAMMOND.LIB.IN.US
ZIP: 46320-1532

*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 2010

PAGE: 1

<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>
Section I						
FUND TYPE: GENERAL						
100 GENERAL	\$7,311.76	\$7,952,549.37	\$7,958,450.62	\$1,410.51	\$0.00	\$1,410.51
Total by Fund Type:	\$7,311.76	\$7,952,549.37	\$7,958,450.62	\$1,410.51	\$0.00	\$1,410.51
FUND TYPE: SPECIAL REVENUE						
195 EXCESS WELFARE DISTRIBUTION	\$59,907.00	\$75,590.00	\$59,907.00	\$75,590.00	\$0.00	\$75,590.00
105 GIFT	\$160,865.19	\$49,473.10	\$46,845.79	\$163,492.50	\$50,597.33	\$214,089.83
175 HOSPITALITY	\$0.00	\$872.00	\$826.00	\$46.00	\$0.00	\$46.00
150 LEVY EXCESS	\$0.00	\$12,978.69	\$0.00	\$12,978.69	\$0.00	\$12,978.69
125 RAINY DAY	\$882,414.11	\$1,073,733.65	\$1,021,336.88	\$934,810.88	\$0.00	\$934,810.88
140 SPECIAL REVENUE - OTHER	\$710.00	\$0.00	\$0.00	\$710.00	\$0.00	\$710.00
110 SPECIAL REVENUE-OTHER #2	\$3,235.68	\$0.00	\$0.00	\$3,235.68	\$0.00	\$3,235.68
111 STAFF FUND	\$12.73	\$1,117.36	\$1,040.03	\$90.06	\$0.00	\$90.06
Total by Fund Type:	\$1,107,144.71	\$1,213,764.80	\$1,129,955.70	\$1,190,953.81	\$50,597.33	\$1,241,551.14
FUND TYPE: DEBT SERVICE						
185 LEASE RENTAL PAYMENT	\$260.59	\$1,198,071.21	\$1,198,331.80	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$260.59	\$1,198,071.21	\$1,198,331.80	\$0.00	\$0.00	\$0.00
FUND TYPE: CAPITAL PROJECTS						
155 LIBRARY IMPROVEMENT RESERVE	\$454,719.83	\$454,719.83	\$454,719.83	\$454,719.83	\$0.00	\$454,719.83
Total by Fund Type:	\$454,719.83	\$454,719.83	\$454,719.83	\$454,719.83	\$0.00	\$454,719.83
FUND TYPE: AGENCY						
200 PAYROLL	\$7,449.69	\$584,592.06	\$584,414.05	\$7,627.70	\$0.00	\$7,627.70
Total by Fund Type:	\$7,449.69	\$584,592.06	\$584,414.05	\$7,627.70	\$0.00	\$7,627.70

(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 2010

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2010</u>	2010 <u>Receipts</u>	2010 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2010</u>	Investments <u>at 12/31/2010</u>	Total Cash and Investments <u>at 12/31/2010</u>
Section I						
Subtotal All Funds:	\$1,576,886.58	\$11,403,697.27	\$11,325,872.00	\$1,654,711.85	\$50,597.33	\$1,705,309.18
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$0.00				
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$11,403,697.27	\$11,325,872.00			

	<u>Title</u>	<u>Amount</u>
Fund: <u>100 GENERAL</u>		
30020	GENERAL PROPERTY TAXES	\$1,485,741.66
4000	GENERAL PROPERTY TAXES	\$1,230,460.74
	Total for: TAXES	\$2,716,202.40
30050	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$7,742.00
5000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$131,961.64
50020	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$31,168.63
	Total for: INTERGOVERNMENTAL	\$170,872.27
32520	COPY MACHINE CHARGES	\$20,664.64
	Total for: CHARGES FOR SERVICES	\$20,664.64
3251	FINES AND FEES-OTHER	\$46,844.03
	Total for: FINES, FORFEITURES, AND FEES	\$46,844.03
32020	INTEREST EARNED	\$1,683.60
355000	MISCELLANEOUS REVENUE-OTHER	\$2,098,581.72
	Total for: MISCELLANEOUS	\$2,100,265.32
315	INTERFUND LOAN PROCEEDS	\$1,492,700.71
31510	TAX ANTICIPATION WARRANTS	\$1,405,000.00
	Total for: OTHER FINANCING SOURCES	\$2,897,700.71
TOTAL RECEIPTS FOR 100 GENERAL		\$7,952,549.37
Fund: <u>105 GIFT</u>		
3207	INTEREST EARNED	\$312.75
37000	CONTRIBUTIONS AND DONATIONS	\$43,804.96
35500	MISCELLANEOUS REVENUE-OTHER	\$5,355.39
	Total for: MISCELLANEOUS	\$49,473.10
TOTAL RECEIPTS FOR 105 GIFT		\$49,473.10
Fund: <u>125 RAINY DAY</u>		
31670	INTERFUND LOAN PROCEEDS	\$1,073,733.65
	Total for: OTHER FINANCING SOURCES	\$1,073,733.65
TOTAL RECEIPTS FOR 125 RAINY DAY		\$1,073,733.65
Fund: <u>111 STAFF FUND</u>		
355000	MISCELLANEOUS REVENUE-OTHER	\$1,117.36
	Total for: MISCELLANEOUS	\$1,117.36
TOTAL RECEIPTS FOR 111 STAFF FUND		\$1,117.36
Fund: <u>175 HOSPITALITY</u>		
3700	CONTRIBUTIONS AND DONATIONS	\$872.00

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

ID: 45-5-126 PAGE: 2

UNIT NAME: HAMMOND PUBLIC LIBRARY

COUNTY: LAKE COUNTY

<u>Title</u>	<u>Amount</u>
Total for: MISCELLANEOUS	\$872.00
TOTAL RECEIPTS FOR 175 HOSPITALITY	\$872.00
Fund: <u>150 LEVY EXCESS</u>	
450 MISCELLANEOUS REVENUE-OTHER	\$12,978.69
Total for: MISCELLANEOUS	\$12,978.69
TOTAL RECEIPTS FOR 150 LEVY EXCESS	\$12,978.69
Fund: <u>195 EXCESS WELFARE DISTRIBUTION</u>	
4500 MISCELLANEOUS REVENUE-OTHER	\$15,683.00
Total for: MISCELLANEOUS	\$15,683.00
31670 INTERFUND LOAN PROCEEDS	\$59,907.00
Total for: OTHER FINANCING SOURCES	\$59,907.00
TOTAL RECEIPTS FOR 195 EXCESS WELFARE DISTRIBUTION	\$75,590.00
Fund: <u>185 LEASE RENTAL PAYMENT</u>	
30020 GENERAL PROPERTY TAXES	\$419,311.32
40000 GENERAL PROPERTY TAXES	\$347,265.04
Total for: TAXES	\$766,576.36
30050 FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$2,335.00
50000 AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$39,799.24
50020 COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$9,400.37
Total for: INTERGOVERNMENTAL	\$51,534.61
3151 TAX ANTICIPATION WARRANTS	\$379,960.24
Total for: OTHER FINANCING SOURCES	\$379,960.24
TOTAL RECEIPTS FOR 185 LEASE RENTAL PAYMENT	\$1,198,071.21
Fund: <u>155 LIBRARY IMPROVEMENT RESERVE</u>	
31670 INTERFUND LOAN PROCEEDS	\$454,719.83
Total for: OTHER FINANCING SOURCES	\$454,719.83
TOTAL RECEIPTS FOR 155 LIBRARY IMPROVEMENT RESERVE	\$454,719.83
Fund: <u>200 PAYROLL</u>	
20000 MISCELLANEOUS REVENUE-OTHER	\$584,592.06
Total for: MISCELLANEOUS	\$584,592.06
TOTAL RECEIPTS FOR 200 PAYROLL	\$584,592.06
Total Receipts:	\$11,403,697.27

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

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

Fund: 100 GENERAL		
	PERSONAL SERVICES	\$2,489,170.53
	SUPPLIES	\$52,525.53
	OTHER SERVICES AND CHARGES	\$535,303.25
	CAPITAL OUTLAY	\$102,171.62
	OTHER DISBURSEMENTS	\$4,779,279.69
	TRANSFER OF FUNDS	\$0.00
	TOTAL	\$7,958,450.62

Fund: 105 GIFT		
	SUPPLIES	\$7,237.62
	OTHER SERVICES AND CHARGES	\$1,691.66
	CAPITAL OUTLAY	\$32,840.07
	OTHER DISBURSEMENTS	\$5,076.44
	TRANSFER OF FUNDS	\$0.00
	PURCHASE OF INVESTMENTS	\$0.00
	TOTAL	\$46,845.79

Fund: 125 RAINY DAY		
	OTHER SERVICES AND CHARGES	\$36,448.00
	CAPITAL OUTLAY	\$6,815.00
	OTHER DISBURSEMENTS	\$978,073.88
	TOTAL	\$1,021,336.88

Fund: 111 STAFF FUND		
	CAPITAL OUTLAY	\$1,040.03
	TOTAL	\$1,040.03

Fund: 175 HOSPITALITY		
	OTHER DISBURSEMENTS	\$826.00
	TOTAL	\$826.00

Fund: 195 EXCESS WELFARE DISTRIBUTION		
	OTHER DISBURSEMENTS	\$59,907.00
	TOTAL	\$59,907.00

Fund: 185 LEASE RENTAL PAYMENT		
	OTHER SERVICES AND CHARGES	\$420,531.80
	OTHER DISBURSEMENTS	\$777,800.00
	TOTAL	\$1,198,331.80

Fund: 155 LIBRARY IMPROVEMENT RESERVE		
	OTHER DISBURSEMENTS	\$454,719.83
	TOTAL	\$454,719.83

Fund: 200 PAYROLL		
	OTHER DISBURSEMENTS	\$584,414.05
	TOTAL	\$584,414.05

TOTAL DISBURSEMENTS:		\$11,325,872.00
-----------------------------	--	------------------------

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				\$34,310.78
		HIGH YIELD OPERATING ACCT	8100267627				\$1,533,211.55
		PAYROLL CHECKING ACCT	0753234				\$7,354.98
		GIFT AND MEMORIAL CHECKIN	0021129370				\$28,587.21

Total CASH: **\$1,603,464.52**

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>
10/19/2010	105 GIFT	CERTIFICATE OF DEPOSIT	4278966	\$20,059.19	01/16/2011	0.08	\$20,084.43
10/28/2010	105 GIFT	CERTIFICATE OF DEPOSIT	4278974	\$30,421.34	04/27/2011	0.33	\$30,512.90

Total by Fund: **\$50,597.33**

Total INVESTMENTS: **\$50,597.33**

Total Cash and Investments: **\$1,654,061.85**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: HAMMOND PUBLIC LIBRARY
COUNTY: LAKE COUNTY

ID: 45-5-126

PAGE: 1

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:

	\$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 2010

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>
------------------------	----------------------	---------------	---------------------	-------------------	-----------------	----------------------

(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 2010

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>
-------------------------	---------------------	---------------------	---------------------	-------------------	-----------------	----------------------

(LAR-1) ANNUAL FINANCIAL REPORT
PART 9 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2010

COUNTY: LAKE COUNTY
UNIT NAME: HAMMOND PUBLIC LIBRARY

ID: 45-5-126
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: HAMMOND PUBLIC LIBRARY

ID: 45-5-126

COUNTY: LAKE COUNTY

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

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>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------