

FEDERAL IDENTIFICATION NUMBER:
35-6004222

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

UNIT NAME:
WHITING PUBLIC LIBRARY

COUNTY:
LAKE COUNTY

ID: 45-5-128
(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: ASSISTANT DIRECTOR

PRINTED NAME OF OFFICIAL: MARY KERSHNER

DATE SIGNED: _____

ADDRESS: 1735 OLIVER STREET

CITY: WHITING

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

EMAIL ADDRESS: MARY@WHITING.LIB.IN.US

ZIP: 46394-0000

*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: WHITING PUBLIC LIBRARY

ID: 45-5-128

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	\$1,003,378.52	\$1,455,364.41	\$741,501.83	\$1,717,241.10	\$0.00	\$1,717,241.10
105 TRANSFER FUND	\$0.00	\$1,900,000.00	\$1,900,000.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$1,003,378.52	\$3,355,364.41	\$2,641,501.83	\$1,717,241.10	\$0.00	\$1,717,241.10
FUND TYPE: SPECIAL REVENUE						
ECONOMIC IMPROVEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
193 EXCESS WELFARE DISTRIBUTION	\$18,274.00	\$3,378.00	\$0.00	\$21,652.00	\$0.00	\$21,652.00
110 GIFT	\$8,490.76	\$9,483.39	\$6,267.28	\$11,706.87	\$0.00	\$11,706.87
165 GIFT #2	\$50.62	\$0.00	\$0.00	\$50.62	\$0.00	\$50.62
190 GIFT #3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
191 GIFT #4	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
166 GIFT #5	\$0.00	\$5,000.00	\$3,838.00	\$1,162.00	\$0.00	\$1,162.00
140 LEVY EXCESS	\$0.00	\$2,705.47	\$0.00	\$2,705.47	\$0.00	\$2,705.47
192 STATE GRANT	\$1,800.00	\$1,160.00	\$1,530.00	\$1,430.00	\$0.00	\$1,430.00
Total by Fund Type:	\$28,615.38	\$21,726.86	\$11,635.28	\$38,706.96	\$0.00	\$38,706.96
FUND TYPE: CAPITAL PROJECTS						
120 LIBRARY IMPROVEMENT RESERVE	\$303,642.37	\$26,381.35	\$19,801.00	\$310,222.72	\$0.00	\$310,222.72
Total by Fund Type:	\$303,642.37	\$26,381.35	\$19,801.00	\$310,222.72	\$0.00	\$310,222.72
FUND TYPE: AGENCY						
2007 CREDIT UNION	\$0.00	\$33,620.00	\$33,620.00	\$0.00	\$0.00	\$0.00
2008 DEFERRED COMPENSATION	\$0.00	\$32,200.00	\$32,200.00	\$0.00	\$0.00	\$0.00
2004 INSURANCE-OTHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2001 PAYROLL WITHHOLDING-FEDERAL	\$0.00	\$32,848.52	\$32,848.52	\$0.00	\$0.00	\$0.00
2005 PAYROLL WITHHOLDING-INSURANCE	\$0.00	\$9.00	\$9.00	\$0.00	\$0.00	\$0.00
2002 PAYROLL WITHHOLDING-MEDICARE	\$0.00	\$5,082.57	\$5,082.57	\$0.00	\$0.00	\$0.00
2002 PAYROLL WITHHOLDING-OASI	\$0.00	\$21,733.76	\$21,733.76	\$0.00	\$0.00	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WHITING PUBLIC LIBRARY

ID: 45-5-128

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>	<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						
2003 PAYROLL	\$0.00	\$10,551.34	\$10,551.34	\$0.00	\$0.00	\$0.00
WITHHOLDING-STATE						
2007 PERF	\$0.00	\$12,070.90	\$12,070.90	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$0.00	\$148,116.09	\$148,116.09	\$0.00	\$0.00	\$0.00

Subtotal All Funds:	\$1,335,636.27	\$3,551,588.71	\$2,821,054.20	\$2,066,170.78	\$0.00	\$2,066,170.78
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Section II

Less:

Investment Sales	\$0.00					
Investment Purchases			\$0.00			
Transfers In		\$1,925,000.00				
Transfers Out			\$1,925,000.00			
Net Receipts and Disbursements		\$1,626,588.71	\$896,054.20			

	<u>Title</u>	<u>Amount</u>
Fund:	<u>100 GENERAL</u>	
	GENERAL PROPERTY TAXES	\$1,408,875.68
	Total for: TAXES	\$1,408,875.68
	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$3,255.00
3113	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$19,676.98
324	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$3,745.00
	Total for: INTERGOVERNMENTAL	\$26,676.98
3117	COPY MACHINE CHARGES	\$3,560.15
	Total for: CHARGES FOR SERVICES	\$3,560.15
3111	FINES AND FEES-OTHER	\$6,609.22
	Total for: FINES, FORFEITURES, AND FEES	\$6,609.22
3142	INTEREST EARNED	\$7,527.31
3141	INTEREST EARNED	\$159.36
314	INTEREST EARNED	\$4.43
3118	MISCELLANEOUS REVENUE-OTHER	\$629.03
319	MISCELLANEOUS REVENUE-OTHER	\$0.00
3118	MISCELLANEOUS REVENUE-OTHER	\$0.00
3115	MISCELLANEOUS REVENUE-OTHER	\$643.75
	Total for: MISCELLANEOUS	\$8,963.88
105	TRANSFER OF FUNDS-OTHER	\$0.00
325	TRANSFER OF FUNDS-OTHER	\$0.00
323	REFUNDS-OTHER	\$508.50
316	REIMBURSEMENTS-OTHER	\$170.00
	Total for: OTHER FINANCING SOURCES	\$678.50
	TOTAL RECEIPTS FOR 100 GENERAL	\$1,455,364.41
Fund:	<u>105 TRANSFER FUND</u>	
318	TRANSFER OF FUNDS-OTHER	\$1,280,000.00
325	TRANSFER OF FUNDS-OTHER	\$620,000.00
	Total for: OTHER FINANCING SOURCES	\$1,900,000.00
	TOTAL RECEIPTS FOR 105 TRANSFER FUND	\$1,900,000.00
Fund:	<u>192 STATE GRANT</u>	
358	STATE GRANTS-OTHER	\$1,160.00
	Total for: INTERGOVERNMENTAL	\$1,160.00
	TOTAL RECEIPTS FOR 192 STATE GRANT	\$1,160.00
Fund:	<u>110 GIFT</u>	
3142	INTEREST EARNED	\$1.38
3115	CONTRIBUTIONS AND DONATIONS	\$8,912.20

UNIT NAME: WHITING PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: LAKE COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund: <u>110 GIFT</u>		
3119	MISCELLANEOUS REVENUE-OTHER	\$532.85
3116	MISCELLANEOUS REVENUE-OTHER	\$36.96
	Total for: MISCELLANEOUS	\$9,483.39
TOTAL RECEIPTS FOR 110 GIFT		\$9,483.39
Fund: <u>166 GIFT #5</u>		
166	CONTRIBUTIONS AND DONATIONS	\$5,000.00
	Total for: MISCELLANEOUS	\$5,000.00
TOTAL RECEIPTS FOR 166 GIFT #5		\$5,000.00
Fund: <u>140 LEVY EXCESS</u>		
140	OTHER TAXES	\$2,705.47
	Total for: TAXES	\$2,705.47
TOTAL RECEIPTS FOR 140 LEVY EXCESS		\$2,705.47
Fund: <u>193 EXCESS WELFARE DISTRIBUTION</u>		
329	GENERAL PROPERTY TAXES	\$3,378.00
	Total for: TAXES	\$3,378.00
TOTAL RECEIPTS FOR 193 EXCESS WELFARE DISTRIBUTION		\$3,378.00
Fund: <u>120 LIBRARY IMPROVEMENT RESERVE</u>		
3142	INTEREST EARNED	\$1,381.35
	Total for: MISCELLANEOUS	\$1,381.35
3211	TRANSFER FROM LIBRARY OPERATING FUND	\$25,000.00
	Total for: OTHER FINANCING SOURCES	\$25,000.00
TOTAL RECEIPTS FOR 120 LIBRARY IMPROVEMENT RESERVE		\$26,381.35
Fund: <u>2008 DEFERRED COMPENSATION</u>		
2008	CONTRIBUTIONS AND DONATIONS	\$32,200.00
	Total for: MISCELLANEOUS	\$32,200.00
TOTAL RECEIPTS FOR 2008 DEFERRED COMPENSATION		\$32,200.00
Fund: <u>2007 PERF</u>		
2006	CONTRIBUTIONS AND DONATIONS	\$12,070.90
	Total for: MISCELLANEOUS	\$12,070.90
TOTAL RECEIPTS FOR 2007 PERF		\$12,070.90
Fund: <u>2001 PAYROLL WITHHOLDING-FEDERAL</u>		

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

ID: 45-5-128 PAGE: 3

UNIT NAME: WHITING PUBLIC LIBRARY
 COUNTY: LAKE COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>2001 PAYROLL WITHHOLDING-FEDERAL</u>	
2001	OTHER TAXES	\$32,848.52
	Total for: TAXES	\$32,848.52
	TOTAL RECEIPTS FOR 2001 PAYROLL WITHHOLDING-FEDERAL	\$32,848.52
Fund:	<u>2003 PAYROLL WITHHOLDING-STATE</u>	
2003	OTHER TAXES	\$10,551.34
	Total for: TAXES	\$10,551.34
	TOTAL RECEIPTS FOR 2003 PAYROLL WITHHOLDING-STATE	\$10,551.34
Fund:	<u>2002 PAYROLL WITHHOLDING-OASI</u>	
2002	OTHER TAXES	\$21,733.76
	Total for: TAXES	\$21,733.76
	TOTAL RECEIPTS FOR 2002 PAYROLL WITHHOLDING-OASI	\$21,733.76
Fund:	<u>2007 CREDIT UNION</u>	
2007	CONTRIBUTIONS AND DONATIONS	\$33,620.00
	Total for: MISCELLANEOUS	\$33,620.00
	TOTAL RECEIPTS FOR 2007 CREDIT UNION	\$33,620.00
Fund:	<u>2005 PAYROLL WITHHOLDING-INSURANCE</u>	
2005	OTHER TAXES	\$9.00
	Total for: TAXES	\$9.00
	TOTAL RECEIPTS FOR 2005 PAYROLL WITHHOLDING-INSURANCE	\$9.00
Fund:	<u>2004 INSURANCE-OTHER</u>	
2004	CONTRIBUTIONS AND DONATIONS	\$0.00
	Total for: MISCELLANEOUS	\$0.00
	TOTAL RECEIPTS FOR 2004 INSURANCE-OTHER	\$0.00
Fund:	<u>2002 PAYROLL WITHHOLDING-MEDICARE</u>	
2002	OTHER TAXES	\$5,082.57
	Total for: TAXES	\$5,082.57
	TOTAL RECEIPTS FOR 2002 PAYROLL WITHHOLDING-MEDICARE	\$5,082.57
	Total Receipts:	\$3,551,588.71

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

ID: 45-5-128 PAGE: 1
 COUNTY: LAKE COUNTY
 UNIT NAME: WHITING PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$489,823.23
	SUPPLIES		\$14,603.56
	OTHER SERVICES AND CHARGES		\$108,766.81
	CAPITAL OUTLAY		\$103,308.23
	TRANSFER OF FUNDS		\$25,000.00
	TOTAL		\$741,501.83
Fund:	105 TRANSFER FUND		
	TRANSFER OF FUNDS		\$1,900,000.00
	TOTAL		\$1,900,000.00
Fund:	192 STATE GRANT		
	OTHER DISBURSEMENTS		\$1,530.00
	TOTAL		\$1,530.00
Fund:	110 GIFT		
	OTHER DISBURSEMENTS		\$6,267.28
	TOTAL		\$6,267.28
Fund:	165 GIFT #2		
	TRANSFER OF FUNDS		\$0.00
	TOTAL		\$0.00
Fund:	190 GIFT #3		
	TRANSFER OF FUNDS		\$0.00
	TOTAL		\$0.00
Fund:	191 GIFT #4		
	TRANSFER OF FUNDS		\$0.00
	TOTAL		\$0.00
Fund:	166 GIFT #5		
	CAPITAL OUTLAY		\$3,838.00
	TOTAL		\$3,838.00
Fund:	120 LIBRARY IMPROVEMENT RESERVE		
	CAPITAL OUTLAY		\$19,801.00
	TRANSFER OF FUNDS		\$0.00
	TOTAL		\$19,801.00
Fund:	2008 DEFERRED COMPENSATION		
	OTHER DISBURSEMENTS		\$32,200.00
	TOTAL		\$32,200.00
Fund:	2007 PERF		
	OTHER DISBURSEMENTS		\$12,070.90
	TOTAL		\$12,070.90
Fund:	2001 PAYROLL WITHHOLDING-FEDERAL		
	OTHER DISBURSEMENTS		\$32,848.52

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

ID: 45-5-128 PAGE: 2
COUNTY: LAKE COUNTY
UNIT NAME: WHITING PUBLIC LIBRARY

TOTAL		\$32,848.52
Fund: 2003 PAYROLL WITHHOLDING-STATE		
OTHER DISBURSEMENTS		\$10,551.34
TOTAL		\$10,551.34
Fund: 2002 PAYROLL WITHHOLDING-OASI		
OTHER DISBURSEMENTS		\$21,733.76
TOTAL		\$21,733.76
Fund: 2007 CREDIT UNION		
OTHER DISBURSEMENTS		\$33,620.00
TOTAL		\$33,620.00
Fund: 2005 PAYROLL WITHHOLDING-INSURANCE		
OTHER DISBURSEMENTS		\$9.00
TOTAL		\$9.00
Fund: 2004 INSURANCE-OTHER		
OTHER DISBURSEMENTS		\$0.00
TOTAL		\$0.00
Fund: 2002 PAYROLL WITHHOLDING-MEDICARE		
OTHER DISBURSEMENTS		\$5,082.57
TOTAL		\$5,082.57
TOTAL DISBURSEMENTS:		\$2,821,054.20

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>
		CHECKING ACCOUNT	XXX173	\$40,208.03			\$101,687.11
		SAVINGS ACCOUNT-OPERATING	XXXX8818	\$191,205.53			\$401,244.15
		SAVINGS ACCOUNT-LIRF	XXX904	\$76,765.10			\$76,806.20
		SAVINGS ACCOUNT-LIRF	XXXXXX0120	\$71,860.84			\$72,316.32
		SAVINGS ACCOUNT-GIFT	XXXXXX6121	\$550.84			\$552.22
		SAVINGS ACCOUNT-OPERATING	XXXXXX4720	\$295,228.27			\$408,151.38
		SAVINGS ACCOUNT-OPERATING	XXXXXX5110	\$301,184.10			\$442,504.89
		SAVINGS ACCOUNT-LIRF	XXXXXX3977	\$81,088.64			\$81,314.01
		SAVINGS ACCOUNT-OPERATING	XXXXXXX0743	\$203,617.13			\$407,007.31
		SAVINGS ACCOUNT-LIRF	XXXXXXXX5247	\$73,927.79			\$74,587.19

Total CASH: **\$2,066,170.78**

Total Cash and Investments: **\$2,066,170.78**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WHITING PUBLIC LIBRARY
COUNTY: LAKE COUNTY

ID: 45-5-128

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: WHITING PUBLIC LIBRARY

ID: 45-5-128

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>
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(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WHITING PUBLIC LIBRARY

ID: 45-5-128

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

COUNTY: LAKE COUNTY
UNIT NAME: WHITING PUBLIC LIBRARY

ID: 45-5-128
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: WHITING PUBLIC LIBRARY

ID: 45-5-128

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>
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