

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 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

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- 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: MARY KERSHNER

ADDRESS: 1735 OLIVER STREET

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (219) 659-0269

TITLE: BUS./ADMIN. ASST.

DATE SIGNED: _____

CITY: WHITING

ZIP: 46394-1722

*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 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	\$578,714.58	\$2,744,353.90	\$2,117,929.07	\$1,205,139.41	\$0.00	\$1,205,139.41
Total by Fund Type:	\$578,714.58	\$2,744,353.90	\$2,117,929.07	\$1,205,139.41	\$0.00	\$1,205,139.41
FUND TYPE: SPECIAL REVENUE						
110 GIFT	\$3,368.06	\$2,406.84	\$2,930.97	\$2,843.93	\$0.00	\$2,843.93
165 GIFT #2	\$50.62	\$0.00	\$0.00	\$50.62	\$0.00	\$50.62
190 GIFT #3	\$1,335.10	\$0.00	\$0.00	\$1,335.10	\$0.00	\$1,335.10
191 GIFT #4	\$4,230.00	\$0.00	\$0.00	\$4,230.00	\$0.00	\$4,230.00
192 STATE GRANT	\$1,050.00	\$1,800.00	\$1,050.00	\$1,800.00	\$0.00	\$1,800.00
Total by Fund Type:	\$10,033.78	\$4,206.84	\$3,980.97	\$10,259.65	\$0.00	\$10,259.65
FUND TYPE: CAPITAL PROJECTS						
120 LIBRARY IMPROVEMENT RESERVE	\$213,867.56	\$103,088.86	\$50,000.00	\$266,956.42	\$0.00	\$266,956.42
Total by Fund Type:	\$213,867.56	\$103,088.86	\$50,000.00	\$266,956.42	\$0.00	\$266,956.42
FUND TYPE: AGENCY						
2007 CREDIT UNION	\$0.00	\$39,550.00	\$39,550.00	\$0.00	\$0.00	\$0.00
2008 DEFERRED COMPENSATION	\$0.00	\$43,263.00	\$43,263.00	\$0.00	\$0.00	\$0.00
2004 INSURANCE-OTHER	\$0.00	\$600.00	\$600.00	\$0.00	\$0.00	\$0.00
2001 PAYROLL WITHHOLDING-FEDERAL	\$0.00	\$43,663.06	\$43,663.06	\$0.00	\$0.00	\$0.00
2005 PAYROLL WITHHOLDING-INSURANCE	\$0.00	\$12.00	\$12.00	\$0.00	\$0.00	\$0.00
2002 PAYROLL WITHHOLDING-MEDICARE	\$0.00	\$6,182.94	\$6,182.94	\$0.00	\$0.00	\$0.00
2002 PAYROLL WITHHOLDING-OASI	\$0.00	\$26,437.36	\$26,437.36	\$0.00	\$0.00	\$0.00
2003 PAYROLL WITHHOLDING-STATE	\$0.00	\$12,809.10	\$12,809.10	\$0.00	\$0.00	\$0.00
2007 PERF	\$0.00	\$14,353.69	\$14,353.69	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$0.00	\$186,871.15	\$186,871.15	\$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 2008

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2008</u>	2008 <u>Receipts</u>	2008 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2008</u>	Investments <u>at 12/31/2008</u>	Total Cash and Investments <u>at 12/31/2008</u>
Section I						
Subtotal All Funds:	\$802,615.92	\$3,038,520.75	\$2,358,781.19	\$1,482,355.48	\$0.00	\$1,482,355.48
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$1,317,000.00				
Transfers Out			\$1,317,000.00			
Net Receipts and Disbursements		\$1,721,520.75	\$1,041,781.19			

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>100 GENERAL</u>	
310	GENERAL PROPERTY TAXES	\$1,412,878.00
	Total for: TAXES	\$1,412,878.00
3112	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$3,265.00
3113	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$22,999.24
324	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$4,206.00
	Total for: INTERGOVERNMENTAL	\$30,470.24
3117	COPY MACHINE CHARGES	\$2,578.00
	Total for: CHARGES FOR SERVICES	\$2,578.00
3111	FINES AND FEES-OTHER	\$6,678.45
	Total for: FINES, FORFEITURES, AND FEES	\$6,678.45
3142	INTEREST EARNED	\$11,740.23
3141	INTEREST EARNED	\$160.35
3115	MISCELLANEOUS REVENUE-OTHER	\$641.35
3118	MISCELLANEOUS REVENUE-OTHER	\$451.74
3119	MISCELLANEOUS REVENUE-OTHER	\$18.50
319	MISCELLANEOUS REVENUE-OTHER	\$11,160.00
	Total for: MISCELLANEOUS	\$24,172.17
325	TRANSFER OF FUNDS-OTHER	\$1,267,000.00
323	REFUNDS-OTHER	\$199.78
316	REIMBURSEMENTS-OTHER	\$377.26
	Total for: OTHER FINANCING SOURCES	\$1,267,577.04
	TOTAL RECEIPTS FOR 100 GENERAL	\$2,744,353.90
<hr/>		
Fund:	<u>192 STATE GRANT</u>	
358	STATE GRANTS-OTHER	\$1,800.00
	Total for: INTERGOVERNMENTAL	\$1,800.00
	TOTAL RECEIPTS FOR 192 STATE GRANT	\$1,800.00
<hr/>		
Fund:	<u>110 GIFT</u>	
3142	INTEREST EARNED	\$3.84
3115	CONTRIBUTIONS AND DONATIONS	\$1,860.00
3119	MISCELLANEOUS REVENUE-OTHER	\$543.00
	Total for: MISCELLANEOUS	\$2,406.84
	TOTAL RECEIPTS FOR 110 GIFT	\$2,406.84
<hr/>		
Fund:	<u>120 LIBRARY IMPROVEMENT RESERVE</u>	
3142	INTEREST EARNED	\$3,088.86
	MISCELLANEOUS REVENUE-OTHER	\$50,000.00
	Total for: MISCELLANEOUS	\$53,088.86

UNIT NAME: WHITING PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: LAKE COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>120 LIBRARY IMPROVEMENT RESERVE</u>	
325	TRANSFER OF FUNDS-OTHER	\$50,000.00
	Total for: OTHER FINANCING SOURCES	\$50,000.00
TOTAL RECEIPTS FOR 120 LIBRARY IMPROVEMENT RESERVE		\$103,088.86
Fund:	<u>2008 DEFERRED COMPENSATION</u>	
2008	CONTRIBUTIONS AND DONATIONS	\$43,263.00
	Total for: MISCELLANEOUS	\$43,263.00
TOTAL RECEIPTS FOR 2008 DEFERRED COMPENSATION		\$43,263.00
Fund:	<u>2007 PERF</u>	
2006	CONTRIBUTIONS AND DONATIONS	\$14,353.69
	Total for: MISCELLANEOUS	\$14,353.69
TOTAL RECEIPTS FOR 2007 PERF		\$14,353.69
Fund:	<u>2001 PAYROLL WITHHOLDING-FEDERAL</u>	
2001	OTHER TAXES	\$43,663.06
	Total for: TAXES	\$43,663.06
TOTAL RECEIPTS FOR 2001 PAYROLL WITHHOLDING-FEDERAL		\$43,663.06
Fund:	<u>2003 PAYROLL WITHHOLDING-STATE</u>	
400	OTHER TAXES	\$12,809.10
	Total for: TAXES	\$12,809.10
TOTAL RECEIPTS FOR 2003 PAYROLL WITHHOLDING-STATE		\$12,809.10
Fund:	<u>2002 PAYROLL WITHHOLDING-OASI</u>	
2002	OTHER TAXES	\$26,437.36
	Total for: TAXES	\$26,437.36
TOTAL RECEIPTS FOR 2002 PAYROLL WITHHOLDING-OASI		\$26,437.36
Fund:	<u>2007 CREDIT UNION</u>	
2007	CONTRIBUTIONS AND DONATIONS	\$39,550.00
	Total for: MISCELLANEOUS	\$39,550.00
TOTAL RECEIPTS FOR 2007 CREDIT UNION		\$39,550.00
Fund:	<u>2005 PAYROLL WITHHOLDING-INSURANCE</u>	
2005	OTHER TAXES	\$12.00
	Total for: TAXES	\$12.00
TOTAL RECEIPTS FOR 2005 PAYROLL WITHHOLDING-INSURANCE		\$12.00

UNIT NAME: WHITING PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: LAKE COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
	Fund: <u>2004 INSURANCE-OTHER</u>	
2004	CONTRIBUTIONS AND DONATIONS	\$600.00
	Total for: MISCELLANEOUS	\$600.00
	TOTAL RECEIPTS FOR 2004 INSURANCE-OTHER	\$600.00
	Fund: <u>2002 PAYROLL WITHHOLDING-MEDICARE</u>	
2002	OTHER TAXES	\$6,182.94
	Total for: TAXES	\$6,182.94
	TOTAL RECEIPTS FOR 2002 PAYROLL WITHHOLDING-MEDICARE	\$6,182.94
	Total Receipts:	\$3,038,520.75

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

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COUNTY: LAKE COUNTY
UNIT NAME: WHITING PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$590,138.62
	SUPPLIES		\$14,189.24
	OTHER SERVICES AND CHARGES		\$163,574.44
	CAPITAL OUTLAY		\$83,026.77
	TRANSFER OF FUNDS		\$1,267,000.00
	TOTAL		\$2,117,929.07

Fund:	192 STATE GRANT		
	OTHER DISBURSEMENTS		\$1,050.00
	TOTAL		\$1,050.00

Fund:	110 GIFT		
	OTHER DISBURSEMENTS		\$2,930.97
	TOTAL		\$2,930.97

Fund:	120 LIBRARY IMPROVEMENT RESERVE		
	TRANSFER OF FUNDS		\$50,000.00
	TOTAL		\$50,000.00

Fund:	2008 DEFERRED COMPENSATION		
	OTHER DISBURSEMENTS		\$43,263.00
	TOTAL		\$43,263.00

Fund:	2007 PERF		
	OTHER DISBURSEMENTS		\$14,353.69
	TOTAL		\$14,353.69

Fund:	2001 PAYROLL WITHHOLDING-FEDERAL		
	OTHER DISBURSEMENTS		\$43,663.06
	TOTAL		\$43,663.06

Fund:	2003 PAYROLL WITHHOLDING-STATE		
	OTHER DISBURSEMENTS		\$12,809.10
	TOTAL		\$12,809.10

Fund:	2002 PAYROLL WITHHOLDING-OASI		
	OTHER DISBURSEMENTS		\$26,437.36
	TOTAL		\$26,437.36

Fund:	2007 CREDIT UNION		
	OTHER DISBURSEMENTS		\$39,550.00
	TOTAL		\$39,550.00

Fund:	2005 PAYROLL WITHHOLDING-INSURANCE		
	OTHER DISBURSEMENTS		\$12.00
	TOTAL		\$12.00

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

ID: 45-5-128 PAGE: 2

COUNTY: LAKE COUNTY
UNIT NAME: WHITING PUBLIC LIBRARY

Fund:	2004 INSURANCE-OTHER		
	OTHER DISBURSEMENTS		\$600.00
	TOTAL		\$600.00

Fund:	2002 PAYROLL WITHHOLDING-MEDICARE		
	OTHER DISBURSEMENTS		\$6,182.94
	TOTAL		\$6,182.94

TOTAL DISBURSEMENTS:			\$2,358,781.19
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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>
		CHECKING ACCOUNT	XXX173	\$0.00			\$346,283.97
		SAVINGS ACCOUNT-OPERATING	XXXX8818	\$0.00			\$176,153.41
		SAVINGS ACCOUNT-LIRF	XXX904	\$0.00			\$67,959.79
		SAVINGS ACCOUNT-LIRF	XXXXXX0120	\$0.00			\$62,603.75
		SAVINGS ACCOUNT-GIFT	XXXXXX6121	\$0.00			\$549.46
		SAVINGS ACCOUNT-OPERATING	XXXXXX4720	\$0.00			\$192,838.78
		SAVINGS ACCOUNT-OPERATING	XXXXXX5110	\$0.00			\$274,859.73
		SAVINGS ACCOUNT-LIRF	XXXXXX3977	\$0.00			\$72,041.64
		SAVINGS ACCOUNT-OPERATING	XXXXXXX0743	\$0.00			\$224,713.71
		SAVINGS ACCOUNT-LIRF	XXXXXXXX5247	\$0.00			\$64,351.24

Total CASH: **\$1,482,355.48**

Total Cash and Investments: **\$1,482,355.48**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WHITING PUBLIC LIBRARY
COUNTY: LAKE COUNTY

ID: 45-5-128

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FOR THE FISCAL YEAR ENDING 2008

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 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: 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 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>
6000194900	LOCAL LIBRARY CONNECTIVITY GRANT	STATE OF INDIANA	\$1,800.00	192 STATE GRANT	\$1,800.00	\$1,050.00

(LAR-1) ANNUAL FINANCIAL REPORT
 PART 9 - REPORT ON CAPITAL ASSETS
 FOR THE FISCAL YEAR ENDING 2008

COUNTY: LAKE COUNTY
 UNIT NAME: WHITING PUBLIC LIBRARY

ID: 45-5-128
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	100 GENERAL	120 LIBRARY IMPROVEMENT RESERVE
BALANCE, JANUARY 1	\$3,203,044.91	\$631,819.12
<u>ADDITIONS:</u>		
LAND	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$60,961.48	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$60,961.48</u>	<u>\$0.00</u>
<u>REDUCTIONS:</u>		
LAND	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$28,783.76	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$28,783.76</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$3,235,222.63</u>	<u>\$631,819.12</u>

(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 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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