

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 2009

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- PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
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- 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: RENE' 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: 46320-0000

\*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: 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 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>						
100 GENERAL	\$158,139.09	\$8,419,148.84	\$8,569,976.17	\$7,311.76	\$0.00	\$7,311.76
<b>Total by Fund Type:</b>	<b>\$158,139.09</b>	<b>\$8,419,148.84</b>	<b>\$8,569,976.17</b>	<b>\$7,311.76</b>	<b>\$0.00</b>	<b>\$7,311.76</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
140 CHANGE FUND	\$650.00	\$60.00	\$0.00	\$710.00	\$0.00	\$710.00
195 EXCESS WELFARE DISTRIBUTION	\$0.00	\$169,684.00	\$109,777.00	\$59,907.00	\$0.00	\$59,907.00
105 GIFT	\$166,503.19	\$55,119.20	\$111,046.94	\$110,575.45	\$50,289.74	\$160,865.19
155 LIRF	\$477,754.63	\$477,754.63	\$500,789.43	\$454,719.83	\$0.00	\$454,719.83
MISCELLANEOUS	\$12.89	\$285.74	\$285.90	\$12.73	\$0.00	\$12.73
125 RAINY DAY	\$858,827.53	\$1,133,331.52	\$1,109,744.94	\$882,414.11	\$0.00	\$882,414.11
130 RESEARCH/MUSEUM	\$1,101.26	\$0.00	\$1,101.26	\$0.00	\$0.00	\$0.00
110 SENIOR FUND	\$3,235.68	\$0.00	\$0.00	\$3,235.68	\$0.00	\$3,235.68
<b>Total by Fund Type:</b>	<b>\$1,508,085.18</b>	<b>\$1,836,235.09</b>	<b>\$1,832,745.47</b>	<b>\$1,511,574.80</b>	<b>\$50,289.74</b>	<b>\$1,561,864.54</b>
<b>FUND TYPE: DEBT SERVICE</b>						
185 LEASE RENTAL PAYMENT	\$40,719.58	\$1,232,081.33	\$1,272,540.32	\$260.59	\$0.00	\$260.59
<b>Total by Fund Type:</b>	<b>\$40,719.58</b>	<b>\$1,232,081.33</b>	<b>\$1,272,540.32</b>	<b>\$260.59</b>	<b>\$0.00</b>	<b>\$260.59</b>
<b>FUND TYPE: AGENCY</b>						
200 PAYROLL	\$7,367.79	\$577,360.49	\$577,278.59	\$7,449.69	\$0.00	\$7,449.69
<b>Total by Fund Type:</b>	<b>\$7,367.79</b>	<b>\$577,360.49</b>	<b>\$577,278.59</b>	<b>\$7,449.69</b>	<b>\$0.00</b>	<b>\$7,449.69</b>

(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 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>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$1,714,311.64</b>	<b>\$12,064,825.75</b>	<b>\$12,252,540.55</b>	<b>\$1,526,596.84</b>	<b>\$50,289.74</b>	<b>\$1,576,886.58</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$50,289.74			
Transfers In		\$0.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$12,064,825.75	\$12,202,250.81			

**CASH AND INVESTMENTS ON PART 4 ARE  
1576236.58! 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: 45-5-126 PAGE: 1

UNIT NAME: HAMMOND PUBLIC LIBRARY

COUNTY: LAKE COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>100 GENERAL</u>	
30018	GENERAL PROPERTY TAXES	\$1,780,334.04
30019	GENERAL PROPERTY TAXES	\$1,703,651.32
30018	GENERAL PROPERTY TAXES	\$0.00
	<b>Total for: TAXES</b>	<b>\$3,483,985.36</b>
30049	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$8,306.00
30029	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$149,861.89
30039	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$31,549.88
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$189,717.77</b>
32520	COPY MACHINE CHARGES	\$19,653.18
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$19,653.18</b>
32510	FINES AND FEES-OTHER	\$45,404.98
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$45,404.98</b>
32020	INTEREST EARNED	\$2,662.30
35500	MISCELLANEOUS REVENUE-OTHER	\$2,085,658.37
	<b>Total for: MISCELLANEOUS</b>	<b>\$2,088,320.67</b>
31511	INTERFUND LOAN PROCEEDS	\$2,592,066.88
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$2,592,066.88</b>
	<b>TOTAL RECEIPTS FOR 100 GENERAL</b>	<b>\$8,419,148.84</b>
Fund:	<u>105 GIFT</u>	
32020	INTEREST EARNED	\$997.79
37000	CONTRIBUTIONS AND DONATIONS	\$22,529.99
35500	MISCELLANEOUS REVENUE-OTHER	\$31,591.42
	<b>Total for: MISCELLANEOUS</b>	<b>\$55,119.20</b>
	<b>TOTAL RECEIPTS FOR 105 GIFT</b>	<b>\$55,119.20</b>
Fund:	<u>125 RAINY DAY</u>	
35500	MISCELLANEOUS REVENUE-OTHER	\$142,252.01
	<b>Total for: MISCELLANEOUS</b>	<b>\$142,252.01</b>
31511	INTERFUND LOAN PROCEEDS	\$991,079.51
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$991,079.51</b>
	<b>TOTAL RECEIPTS FOR 125 RAINY DAY</b>	<b>\$1,133,331.52</b>
Fund:	<u>195 EXCESS WELFARE DISTRIBUTION</u>	
450	SPECIAL STATE DISTRIBUTION	\$84,842.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$84,842.00</b>
31511	INTERFUND LOAN PROCEEDS	\$84,842.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$84,842.00</b>

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

ID: 45-5-126 PAGE: 2

UNIT NAME: HAMMOND PUBLIC LIBRARY

COUNTY: LAKE COUNTY

	<u>Title</u>	<u>Amount</u>
	<b>TOTAL RECEIPTS FOR 195 EXCESS WELFARE DISTRIBUTION</b>	<b>\$169,684.00</b>
	Fund: <u>155 LIRF</u>	
31511	INTERFUND LOAN PROCEEDS	\$477,754.63
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$477,754.63</b>
	<b>TOTAL RECEIPTS FOR 155 LIRF</b>	<b>\$477,754.63</b>
	Fund: <u>MISCELLANEOUS</u>	
35500	MISCELLANEOUS REVENUE-OTHER	\$285.74
	<b>Total for: MISCELLANEOUS</b>	<b>\$285.74</b>
	<b>TOTAL RECEIPTS FOR MISCELLANEOUS</b>	<b>\$285.74</b>
	Fund: <u>140 CHANGE FUND</u>	
35500	MISCELLANEOUS REVENUE-OTHER	\$60.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$60.00</b>
	<b>TOTAL RECEIPTS FOR 140 CHANGE FUND</b>	<b>\$60.00</b>
	Fund: <u>185 LEASE RENTAL PAYMENT</u>	
30018	GENERAL PROPERTY TAXES	\$525,268.26
30019	GENERAL PROPERTY TAXES	\$480,810.58
	<b>Total for: TAXES</b>	<b>\$1,006,078.84</b>
30049	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$2,344.00
30029	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$42,294.56
30038	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$8,904.12
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$53,542.68</b>
35500	MISCELLANEOUS REVENUE-OTHER	\$8,050.52
	<b>Total for: MISCELLANEOUS</b>	<b>\$8,050.52</b>
31511	INTERFUND LOAN PROCEEDS	\$164,409.29
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$164,409.29</b>
	<b>TOTAL RECEIPTS FOR 185 LEASE RENTAL PAYMENT</b>	<b>\$1,232,081.33</b>
	Fund: <u>200 PAYROLL</u>	
35500	MISCELLANEOUS REVENUE-OTHER	\$577,360.49
	<b>Total for: MISCELLANEOUS</b>	<b>\$577,360.49</b>
	<b>TOTAL RECEIPTS FOR 200 PAYROLL</b>	<b>\$577,360.49</b>
	<b>Total Receipts:</b>	<b>\$12,064,825.75</b>

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

ID: 45-5-126 PAGE: 1

COUNTY: LAKE COUNTY  
 UNIT NAME: HAMMOND PUBLIC LIBRARY

Fund:	100 GENERAL		
	PERSONAL SERVICES		\$2,562,101.69
	SUPPLIES		\$61,313.61
	OTHER SERVICES AND CHARGES		\$595,166.43
	CAPITAL OUTLAY		\$228,380.96
	OTHER DISBURSEMENTS		\$5,123,013.48
	<b>TOTAL</b>		<b>\$8,569,976.17</b>
<hr/>			
Fund:	105 GIFT		
	SUPPLIES		\$9,453.15
	OTHER SERVICES AND CHARGES		\$6,358.61
	CAPITAL OUTLAY		\$12,695.44
	OTHER DISBURSEMENTS		\$32,250.00
	PURCHASE OF INVESTMENTS		\$50,289.74
	<b>TOTAL</b>		<b>\$111,046.94</b>
<hr/>			
Fund:	125 RAINY DAY		
	OTHER SERVICES AND CHARGES		\$103,815.40
	CAPITAL OUTLAY		\$4,850.00
	OTHER DISBURSEMENTS		\$1,001,079.54
	<b>TOTAL</b>		<b>\$1,109,744.94</b>
<hr/>			
Fund:	195 EXCESS WELFARE DISTRIBUTION		
	OTHER SERVICES AND CHARGES		\$24,935.00
	OTHER DISBURSEMENTS		\$84,842.00
	<b>TOTAL</b>		<b>\$109,777.00</b>
<hr/>			
Fund:	155 LIRF		
	OTHER SERVICES AND CHARGES		\$23,034.80
	CAPITAL OUTLAY		\$0.00
	OTHER DISBURSEMENTS		\$477,754.63
	<b>TOTAL</b>		<b>\$500,789.43</b>
<hr/>			
Fund:	MISCELLANEOUS		
	SUPPLIES		\$30.00
	CAPITAL OUTLAY		\$255.90
	OTHER DISBURSEMENTS		\$0.00
	<b>TOTAL</b>		<b>\$285.90</b>
<hr/>			
Fund:	130 RESEARCH/MUSEUM		
	OTHER SERVICES AND CHARGES		\$1,101.26
	<b>TOTAL</b>		<b>\$1,101.26</b>
<hr/>			
Fund:	110 SENIOR FUND		
	SUPPLIES		\$0.00
	<b>TOTAL</b>		<b>\$0.00</b>
<hr/>			
Fund:	185 LEASE RENTAL PAYMENT		
	OTHER SERVICES AND CHARGES		\$448,921.03

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

ID: 45-5-126 PAGE: 2

COUNTY: LAKE COUNTY  
UNIT NAME: HAMMOND PUBLIC LIBRARY

	OTHER DISBURSEMENTS	\$823,619.29
<b>TOTAL</b>		<b>\$1,272,540.32</b>
<hr/>		
Fund: 200 PAYROLL		
	OTHER DISBURSEMENTS	\$577,278.59
<b>TOTAL</b>		<b>\$577,278.59</b>
<hr/>		
<b>TOTAL DISBURSEMENTS:</b>		<b>\$12,252,540.55</b>

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

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	\$606,039.11			\$19,052.83
		HIGH YIELD OPERATING ACCT	8100267627	\$1,027,649.83			\$1,480,981.40
		PAYROLL CHECKING ACCT	0753234	\$6,594.13			\$6,711.77
		GIFT AND MEMORIAL CHECKIN	8101132	\$21,614.10			\$4,954.37
		GIFT AND MEMORIAL CHECKIN	0021129370				\$14,246.47

**Total CASH:** **\$1,525,946.84**

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>
10/20/2008	105 GIFT	CERTIFICATE OF DEPOSIT	6900123447	\$20,768.77	04/20/2009	0.80	\$0.00
09/20/2008	105 GIFT	CERTIFICATE OF DEPOSIT	6900123433	\$31,672.56	04/20/2009	1.50	\$0.00
04/27/2009	105 GIFT	CERTIFICATE OF DEPOSIT	4278966	\$0.00	01/21/2010	0.07	\$20,055.73
04/27/2009	105 GIFT	CERTIFICATE OF DEPOSIT	4278974	\$0.00	04/28/2010	1.81	\$30,234.01

**Total by Fund:** **\$50,289.74**

**Total INVESTMENTS:** **\$50,289.74**

**Total Cash and Investments:** **\$1,576,236.58**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: HAMMOND PUBLIC LIBRARY  
COUNTY: LAKE COUNTY

ID: 45-5-126

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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: 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 2009

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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: 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 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: LAKE COUNTY  
UNIT NAME: HAMMOND PUBLIC LIBRARY

ID: 45-5-126  
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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: HAMMOND PUBLIC LIBRARY

ID: 45-5-126

COUNTY: LAKE COUNTY

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

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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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