

FEDERAL IDENTIFICATION NUMBER:
35-1371443

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

UNIT NAME:
ROANOKE PUBLIC LIBRARY

COUNTY:
HUNTINGTON COUNTY

ID: 35-5-98
(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: LIBRARY DIRECTOR
PRINTED NAME OF OFFICIAL: CELIA BANDELIER DATE SIGNED: _____
ADDRESS: 126 N. MAIN STREET CITY: ROANOKE
PO BOX 249 EMAIL ADDRESS: DIRECTOR@ROANOKE.LIB.IN.US
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 672-2989 ZIP: 46783-0249

*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).

CASH UNITS ONLY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES
FOR THE FISCAL YEAR ENDING 2009

<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>
Section I						
FUND TYPE: GENERAL						
GENERAL	\$21,599.26	\$70,873.85	\$67,985.34	\$24,487.77	\$0.00	\$24,487.77
Total by Fund Type:	\$21,599.26	\$70,873.85	\$67,985.34	\$24,487.77	\$0.00	\$24,487.77
FUND TYPE: SPECIAL REVENUE						
GIFT	\$276.23	\$875.01	\$752.11	\$399.13	\$0.00	\$399.13
RAINY DAY	\$4,094.46	\$375.00	\$1,594.00	\$2,875.46	\$0.00	\$2,875.46
STATE GRANT	\$4,500.00	\$3,600.00	\$4,500.00	\$3,600.00	\$0.00	\$3,600.00
Total by Fund Type:	\$8,870.69	\$4,850.01	\$6,846.11	\$6,874.59	\$0.00	\$6,874.59
FUND TYPE: CAPITAL PROJECTS						
LIBRARY IMPROVEMENT RESERVE	\$43.51	\$5,933.43	\$1,929.03	\$4,047.91	\$10,362.45	\$14,410.36
Total by Fund Type:	\$43.51	\$5,933.43	\$1,929.03	\$4,047.91	\$10,362.45	\$14,410.36
FUND TYPE: AGENCY						
PAYROLL	\$492.23	\$7,364.16	\$7,228.44	\$627.95	\$0.00	\$627.95
PLAC CARD	\$30.00	\$481.00	\$390.00	\$121.00	\$0.00	\$121.00
Total by Fund Type:	\$522.23	\$7,845.16	\$7,618.44	\$748.95	\$0.00	\$748.95
Subtotal All Funds:	\$31,035.69	\$89,502.45	\$84,378.92	\$36,159.22	\$10,362.45	\$46,521.67

Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$1,929.03
Transfers In	\$5,969.00	
Transfers Out		\$5,969.00
Net Receipts and Disbursements	\$83,533.45	\$76,480.89

**CASH AND INVESTMENTS ON PART 4 ARE
47753.98! 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: 35-5-98 PAGE: 1

UNIT NAME: ROANOKE PUBLIC LIBRARY
 COUNTY: HUNTINGTON COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$46,840.34
Total for: TAXES	\$46,840.34
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$761.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$5,877.01
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$41.00
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$12,341.49
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$1,928.01
Total for: INTERGOVERNMENTAL	\$20,948.51
COPY MACHINE CHARGES	\$801.37
Total for: CHARGES FOR SERVICES	\$801.37
FINES AND FEES-OTHER	\$2,241.04
Total for: FINES, FORFEITURES, AND FEES	\$2,241.04
INTEREST EARNED	\$42.59
Total for: MISCELLANEOUS	\$42.59
TOTAL RECEIPTS FOR GENERAL	\$70,873.85
Fund: <u>STATE GRANT</u>	
SPECIAL STATE LIBRARY DISTRIBUTION	\$3,600.00
Total for: INTERGOVERNMENTAL	\$3,600.00
TOTAL RECEIPTS FOR STATE GRANT	\$3,600.00
Fund: <u>GIFT</u>	
CONTRIBUTIONS AND DONATIONS	\$875.01
Total for: MISCELLANEOUS	\$875.01
TOTAL RECEIPTS FOR GIFT	\$875.01
Fund: <u>RAINY DAY</u>	
TRANSFER OF FUNDS-OTHER	\$375.00
TRANSFER OF FUNDS-OTHER	\$0.00
Total for: OTHER FINANCING SOURCES	\$375.00
TOTAL RECEIPTS FOR RAINY DAY	\$375.00
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$339.43
Total for: MISCELLANEOUS	\$339.43
TRANSFER FROM LIBRARY OPERATING FUND	\$4,000.00
TRANSFER OF FUNDS-OTHER	\$1,594.00
Total for: OTHER FINANCING SOURCES	\$5,594.00

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

ID: 35-5-98 PAGE: 2

UNIT NAME: ROANOKE PUBLIC LIBRARY

COUNTY: HUNTINGTON COUNTY

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE	\$5,933.43
Fund: <u>PAYROLL</u>	
OTHER TAXES	\$7,364.16
Total for: TAXES	\$7,364.16
TOTAL RECEIPTS FOR PAYROLL	\$7,364.16
Fund: <u>PLAC CARD</u>	
PLAC CARD SALES	\$481.00
Total for: OTHER FINANCING SOURCES	\$481.00
TOTAL RECEIPTS FOR PLAC CARD	\$481.00
Total Receipts:	\$89,502.45

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

ID: 35-5-98 PAGE: 1
COUNTY: HUNTINGTON COUNTY
UNIT NAME: ROANOKE PUBLIC LIBRARY

Fund:	GENERAL		
	PERSONAL SERVICES		\$43,505.98
	SUPPLIES		\$1,608.37
	OTHER SERVICES AND CHARGES		\$9,523.83
	CAPITAL OUTLAY		\$9,036.59
	OTHER DISBURSEMENTS		\$310.57
	TRANSFER OF FUNDS		\$4,000.00
	TOTAL		\$67,985.34

Fund:	STATE GRANT		
	OTHER SERVICES AND CHARGES		\$4,125.00
	TRANSFER OF FUNDS		\$375.00
	TOTAL		\$4,500.00

Fund:	GIFT		
	PERSONAL SERVICES		\$0.00
	SUPPLIES		\$40.00
	OTHER SERVICES AND CHARGES		\$107.31
	CAPITAL OUTLAY		\$579.80
	OTHER DISBURSEMENTS		\$25.00
	TRANSFER OF FUNDS		\$0.00
	TOTAL		\$752.11

Fund:	RAINY DAY		
	TRANSFER OF FUNDS		\$1,594.00
	TOTAL		\$1,594.00

Fund:	LIBRARY IMPROVEMENT RESERVE		
	PURCHASE OF INVESTMENTS		\$1,929.03
	TOTAL		\$1,929.03

Fund:	PAYROLL		
	PERSONAL SERVICES		\$7,228.44
	TOTAL		\$7,228.44

Fund:	PLAC CARD		
	OTHER DISBURSEMENTS		\$390.00
	TOTAL		\$390.00

TOTAL DISBURSEMENTS:			\$84,378.92
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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	56761544				\$5,914.44
		SAVINGS	584553644				\$31,477.09

Total CASH: **\$37,391.53**

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>
01/21/2009	LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	58588	\$0.00	01/21/2010	2.23	\$1,594.00
10/22/2009	LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	59013	\$4,927.64	01/21/2010	0.50	\$5,268.45
12/12/2008	LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	7366270328	\$3,500.00	01/12/2010	3.97	\$3,500.00

Total by Fund: **\$10,362.45**

Total INVESTMENTS: **\$10,362.45**

Total Cash and Investments: **\$47,753.98**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROANOKE PUBLIC LIBRARY
COUNTY: HUNTINGTON COUNTY

ID: 35-5-98

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:

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

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROANOKE PUBLIC LIBRARY

ID: 35-5-98

COUNTY: HUNTINGTON COUNTY

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

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: ROANOKE PUBLIC LIBRARY

ID: 35-5-98

COUNTY: HUNTINGTON COUNTY

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

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 2009

COUNTY: HUNTINGTON COUNTY
UNIT NAME: ROANOKE PUBLIC LIBRARY

ID: 35-5-98
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: ROANOKE PUBLIC LIBRARY

ID: 35-5-98

COUNTY: HUNTINGTON COUNTY

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

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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