

FEDERAL IDENTIFICATION NUMBER:  
35-1479061

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

UNIT NAME:  
ROANN-PAW PAW TOWNSHIP LIBRARY

COUNTY:  
WABASH COUNTY

ID: 85-5-231  
(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

CONTENTS:

- 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
- PART 6 - INTERGOVERNMENTAL EXPENDITURES
- PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS AND DISBURSEMENTS
- PART 8 - STATEMENT OF STATE GRANT RECEIPTS AND DISBURSEMENTS
- PART 9 - REPORT ON GENERAL FIXED ASSETS
- 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: BOOKKEEPER

PRINTED NAME OF OFFICIAL: CHRISTY BROWER

DATE SIGNED: \_\_\_\_\_

ADDRESS: PO BOX 440

CITY: ROANN

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 833-5231

ZIP: 46974-0000

\*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: ROANN-PAW PAW TOWNSHIP LIBRARY

ID: 85-5-231

**CASH UNITS ONLY**

COUNTY: WABASH 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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
GENERAL	\$25,007.90	\$46,956.98	\$51,146.76	\$20,818.12	\$0.00	\$20,818.12
<b>Total by Fund Type:</b>	<b>\$25,007.90</b>	<b>\$46,956.98</b>	<b>\$51,146.76</b>	<b>\$20,818.12</b>	<b>\$0.00</b>	<b>\$20,818.12</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
DONATIONS	\$981.54	\$1,755.71	\$645.63	\$2,091.62	\$0.00	\$2,091.62
GIFT	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00
LEVY EXCESS	\$178.00	\$0.00	\$178.00	\$0.00	\$0.00	\$0.00
MEMORIAL	\$1,053.22	\$0.00	\$0.00	\$1,053.22	\$0.00	\$1,053.22
MEMORIAL #2	\$112.65	\$0.00	\$0.00	\$112.65	\$0.00	\$112.65
RAINY DAY	\$0.00	\$677.51	\$88.00	\$589.51	\$0.00	\$589.51
TRUST INTEREST	\$0.00	\$259.20	\$0.00	\$259.20	\$0.00	\$259.20
<b>Total by Fund Type:</b>	<b>\$3,325.41</b>	<b>\$2,692.42</b>	<b>\$1,911.63</b>	<b>\$4,106.20</b>	<b>\$0.00</b>	<b>\$4,106.20</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
CAPITAL IMPROVEMENTS	\$11,741.22	\$0.00	\$0.00	\$11,741.22	\$0.00	\$11,741.22
LIBRARY CAPITAL PROJECTS	\$18,677.95	\$353.96	\$0.00	\$19,031.91	\$0.00	\$19,031.91
LIBRARY IMPROVEMENT RESERVE	\$22,064.07	\$4,418.80	\$0.00	\$26,482.87	\$0.00	\$26,482.87
<b>Total by Fund Type:</b>	<b>\$52,483.24</b>	<b>\$4,772.76</b>	<b>\$0.00</b>	<b>\$57,256.00</b>	<b>\$0.00</b>	<b>\$57,256.00</b>
<b>FUND TYPE: ENTERPRISE</b>						
BASEMENT RENTAL	\$961.76	\$790.00	\$235.00	\$1,516.76	\$0.00	\$1,516.76
RENTAL PROPERTY	\$2,594.30	\$1,169.62	\$0.00	\$3,763.92	\$0.00	\$3,763.92
<b>Total by Fund Type:</b>	<b>\$3,556.06</b>	<b>\$1,959.62</b>	<b>\$235.00</b>	<b>\$5,280.68</b>	<b>\$0.00</b>	<b>\$5,280.68</b>
<b>FUND TYPE: INVESTMENT TRUST</b>						
TRUST FUND	\$6,759.96	\$127.88	\$259.20	\$6,628.64	\$0.00	\$6,628.64
<b>Total by Fund Type:</b>	<b>\$6,759.96</b>	<b>\$127.88</b>	<b>\$259.20</b>	<b>\$6,628.64</b>	<b>\$0.00</b>	<b>\$6,628.64</b>
<b>FUND TYPE: AGENCY</b>						
PAYROLL WITHHOLDING-FEDERAL	\$576.54	\$1,596.15	\$1,904.33	\$268.36	\$0.00	\$268.36
PAYROLL WITHHOLDING-LOCAL TAX	\$65.64	\$689.47	\$726.51	\$28.60	\$0.00	\$28.60
PAYROLL WITHHOLDING-MEDICARE	\$-28.19	\$407.53	\$407.53	\$-28.19	\$0.00	\$-28.19

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROANN-PAW PAW TOWNSHIP LIBRARY

ID: 85-5-231

**CASH UNITS ONLY**

COUNTY: WABASH COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES  
FOR THE FISCAL YEAR ENDING 2008

PAGE: 2

<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>
<b>Section I</b>						
PAYROLL WITHHOLDING-OASI	\$391.98	\$1,743.03	\$2,029.99	\$105.02	\$0.00	\$105.02
PAYROLL WITHHOLDING-STATE	\$75.97	\$907.89	\$911.02	\$72.84	\$0.00	\$72.84
PLAC CARD	\$30.00	\$780.00	\$660.00	\$150.00	\$0.00	\$150.00
<b>Total by Fund Type:</b>	<b>\$1,111.94</b>	<b>\$6,124.07</b>	<b>\$6,639.38</b>	<b>\$596.63</b>	<b>\$0.00</b>	<b>\$596.63</b>
<b>Subtotal All Funds:</b>	<b>\$92,244.51</b>	<b>\$62,633.73</b>	<b>\$60,191.97</b>	<b>\$94,686.27</b>	<b>\$0.00</b>	<b>\$94,686.27</b>

**Section II**

Less:

Investment Sales	\$0.00					
Investment Purchases			\$0.00			
Transfers In		\$4,525.20				
Transfers Out			\$4,525.20			
<b>Net Receipts and Disbursements</b>		<b>\$58,108.53</b>	<b>\$55,666.77</b>			

(LAR-1) ANNUAL FINANCIAL REPORT  
 PART 2 - RECEIPTS  
 FOR THE FISCAL YEAR ENDING 2008

ID: 85-5-231 PAGE: 1

UNIT NAME: ROANN-PAW PAW TOWNSHIP LIBRARY  
 COUNTY: WABASH COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$30,485.62
OTHER TAXES	\$1,318.00
<b>Total for: TAXES</b>	<b>\$31,803.62</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$56.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$3,177.95
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$610.00
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$8,587.00
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$1,347.00
INTERGOVERNMENTAL REVENUE, OTHER	\$18.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$13,795.95</b>
COPY MACHINE CHARGES	\$184.30
CHARGES FOR SERVICES-OTHER	\$84.00
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$268.30</b>
FINES AND FEES-OTHER	\$42.45
FINES AND FEES-OTHER	\$22.00
FINES AND FEES-OTHER	\$280.00
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$344.45</b>
INTEREST EARNED	\$451.42
ADJUSTMENT	\$27.24
<b>Total for: MISCELLANEOUS</b>	<b>\$478.66</b>
TRANSFER FROM LIBRARY OPERATING FUND	\$178.00
TRANSFER FROM LIBRARY OPERATING FUND	\$88.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$266.00</b>
<b>TOTAL RECEIPTS FOR GENERAL</b>	<b>\$46,956.98</b>
Fund: <u>DONATIONS</u>	
CONTRIBUTIONS AND DONATIONS	\$1,755.71
<b>Total for: MISCELLANEOUS</b>	<b>\$1,755.71</b>
<b>TOTAL RECEIPTS FOR DONATIONS</b>	<b>\$1,755.71</b>
Fund: <u>RAINY DAY</u>	
LOCAL GOVERNMENT GRANT-OTHER	\$677.51
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$677.51</b>
<b>TOTAL RECEIPTS FOR RAINY DAY</b>	<b>\$677.51</b>
Fund: <u>TRUST INTEREST</u>	
TRANSFER OF FUNDS-OTHER	\$259.20
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$259.20</b>

(LAR-1) ANNUAL FINANCIAL REPORT  
 PART 2 - RECEIPTS  
 FOR THE FISCAL YEAR ENDING 2008

ID: 85-5-231 PAGE: 2

UNIT NAME: ROANN-PAW PAW TOWNSHIP LIBRARY  
 COUNTY: WABASH COUNTY

<u>Title</u>	<u>Amount</u>
<b>TOTAL RECEIPTS FOR TRUST INTEREST</b>	<b>\$259.20</b>
Fund: <u>LIBRARY CAPITAL PROJECTS</u>	
INTEREST EARNED	\$353.96
<b>Total for: MISCELLANEOUS</b>	<b>\$353.96</b>
<b>TOTAL RECEIPTS FOR LIBRARY CAPITAL PROJECTS</b>	<b>\$353.96</b>
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$418.80
<b>Total for: MISCELLANEOUS</b>	<b>\$418.80</b>
TRANSFER FROM LIBRARY OPERATING FUND	\$2,000.00
TRANSFER FROM LIBRARY OPERATING FUND	\$2,000.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$4,000.00</b>
<b>TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE</b>	<b>\$4,418.80</b>
Fund: <u>BASEMENT RENTAL</u>	
RENTAL OF PROPERTY	\$790.00
<b>Total for: MISCELLANEOUS</b>	<b>\$790.00</b>
<b>TOTAL RECEIPTS FOR BASEMENT RENTAL</b>	<b>\$790.00</b>
Fund: <u>RENTAL PROPERTY</u>	
RENTAL OF PROPERTY	\$1,169.62
<b>Total for: MISCELLANEOUS</b>	<b>\$1,169.62</b>
<b>TOTAL RECEIPTS FOR RENTAL PROPERTY</b>	<b>\$1,169.62</b>
Fund: <u>TRUST FUND</u>	
INTEREST EARNED	\$127.88
<b>Total for: MISCELLANEOUS</b>	<b>\$127.88</b>
<b>TOTAL RECEIPTS FOR TRUST FUND</b>	<b>\$127.88</b>
Fund: <u>PAYROLL WITHHOLDING-FEDERAL</u>	
OTHER TAXES	\$1,596.15
<b>Total for: TAXES</b>	<b>\$1,596.15</b>
<b>TOTAL RECEIPTS FOR PAYROLL WITHHOLDING-FEDERAL</b>	<b>\$1,596.15</b>
Fund: <u>PAYROLL WITHHOLDING-STATE</u>	
OTHER TAXES	\$907.89
<b>Total for: TAXES</b>	<b>\$907.89</b>
<b>TOTAL RECEIPTS FOR PAYROLL WITHHOLDING-STATE</b>	<b>\$907.89</b>

(LAR-1) ANNUAL FINANCIAL REPORT  
PART 2 - RECEIPTS  
FOR THE FISCAL YEAR ENDING 2008

ID: 85-5-231 PAGE: 3

UNIT NAME: ROANN-PAW PAW TOWNSHIP LIBRARY

COUNTY: WABASH COUNTY

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<u>Title</u>	<u>Amount</u>
Fund: <u>PAYROLL WITHHOLDING-OASI</u>	
OTHER TAXES	\$1,743.03
<b>Total for: TAXES</b>	<b>\$1,743.03</b>
<b>TOTAL RECEIPTS FOR PAYROLL WITHHOLDING-OASI</b>	<b>\$1,743.03</b>
<hr/>	
Fund: <u>PAYROLL WITHHOLDING-LOCAL TAX</u>	
OTHER TAXES	\$689.47
<b>Total for: TAXES</b>	<b>\$689.47</b>
<b>TOTAL RECEIPTS FOR PAYROLL WITHHOLDING-LOCAL TAX</b>	<b>\$689.47</b>
<hr/>	
Fund: <u>PLAC CARD</u>	
PLAC CARD SALES	\$780.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$780.00</b>
<b>TOTAL RECEIPTS FOR PLAC CARD</b>	<b>\$780.00</b>
<hr/>	
Fund: <u>PAYROLL WITHHOLDING-MEDICARE</u>	
OTHER TAXES	\$407.53
<b>Total for: TAXES</b>	<b>\$407.53</b>
<b>TOTAL RECEIPTS FOR PAYROLL WITHHOLDING-MEDICARE</b>	<b>\$407.53</b>
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<b>Total Receipts:</b>	<b>\$62,633.73</b>

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

ID: 85-5-231 PAGE: 1  
 COUNTY: WABASH COUNTY  
 UNIT NAME: ROANN-PAW PAW TOWNSHIP LIBRARY

Fund:	GENERAL		
		PERSONAL SERVICES	\$31,542.63
		SUPPLIES	\$1,758.22
		OTHER SERVICES AND CHARGES	\$12,925.55
		CAPITAL OUTLAY	\$920.36
		TRANSFER OF FUNDS	\$4,000.00
		<b>TOTAL</b>	<b>\$51,146.76</b>
Fund:	DONATIONS		
		SUPPLIES	\$26.25
		CAPITAL OUTLAY	\$619.38
		<b>TOTAL</b>	<b>\$645.63</b>
Fund:	GIFT		
		OTHER SERVICES AND CHARGES	\$1,000.00
		<b>TOTAL</b>	<b>\$1,000.00</b>
Fund:	RAINY DAY		
		TRANSFER OF FUNDS	\$88.00
		<b>TOTAL</b>	<b>\$88.00</b>
Fund:	LEVY EXCESS		
		TRANSFER OF FUNDS	\$178.00
		<b>TOTAL</b>	<b>\$178.00</b>
Fund:	BASEMENT RENTAL		
		OTHER DISBURSEMENTS	\$235.00
		<b>TOTAL</b>	<b>\$235.00</b>
Fund:	TRUST FUND		
		TRANSFER OF FUNDS	\$259.20
		<b>TOTAL</b>	<b>\$259.20</b>
Fund:	PAYROLL WITHHOLDING-FEDERAL		
		OTHER DISBURSEMENTS	\$1,904.33
		<b>TOTAL</b>	<b>\$1,904.33</b>
Fund:	PAYROLL WITHHOLDING-STATE		
		OTHER DISBURSEMENTS	\$911.02
		<b>TOTAL</b>	<b>\$911.02</b>
Fund:	PAYROLL WITHHOLDING-OASI		
		OTHER DISBURSEMENTS	\$2,029.99
		<b>TOTAL</b>	<b>\$2,029.99</b>
Fund:	PAYROLL WITHHOLDING-LOCAL TAX		
		OTHER DISBURSEMENTS	\$726.51

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

ID: 85-5-231 PAGE: 2  
COUNTY: WABASH COUNTY  
UNIT NAME: ROANN-PAW PAW TOWNSHIP LIBRARY

<b>TOTAL</b>		<b>\$726.51</b>
<hr/>		
Fund: PLAC CARD		
	OTHER DISBURSEMENTS	\$660.00
<b>TOTAL</b>		<b>\$660.00</b>
<hr/>		
Fund: PAYROLL WITHHOLDING-MEDICARE		
	OTHER DISBURSEMENTS	\$407.53
<b>TOTAL</b>		<b>\$407.53</b>
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<b>TOTAL DISBURSEMENTS:</b>		<b>\$60,191.97</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROANN-PAW PAW TOWNSHIP LIBRARY

ID: 85-5-231

COUNTY: WABASH COUNTY

PART 4 - CASH AND INVESTMENTS  
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

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CASH

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<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	XXXXX4216	\$0.00			\$42,542.85
		SAVINGS	XXXXX4071	\$0.00			\$52,143.42

**Total CASH:** **\$94,686.27**

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**Total Cash and Investments:** **\$94,686.27**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROANN-PAW PAW TOWNSHIP LIBRARY  
COUNTY: WABASH COUNTY

ID: 85-5-231

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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:

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

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROANN-PAW PAW TOWNSHIP LIBRARY

ID: 85-5-231

COUNTY: WABASH COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

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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: ROANN-PAW PAW TOWNSHIP LIBRARY

ID: 85-5-231

COUNTY: WABASH COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2008

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 2008

COUNTY: WABASH COUNTY  
UNIT NAME: ROANN-PAW PAW TOWNSHIP LIBRARY

ID: 85-5-231  
PAGE: 1

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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: ROANN-PAW PAW TOWNSHIP LIBRARY ID: 85-5-231

COUNTY: WABASH COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES  
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

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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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