

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 2009)

FOR THE FISCAL YEAR THAT ENDED 2009

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 (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: TREASURER
PRINTED NAME OF OFFICIAL: ANN TYSINGER DATE SIGNED: _____
ADDRESS: PO BOX 248 CITY: ROANN
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): _____ EMAIL ADDRESS: NONE
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 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>
Section I						
FUND TYPE: GENERAL						
GENERAL	\$20,818.12	\$53,585.22	\$51,416.31	\$22,987.03	\$0.00	\$22,987.03
Total by Fund Type:	\$20,818.12	\$53,585.22	\$51,416.31	\$22,987.03	\$0.00	\$22,987.03
FUND TYPE: SPECIAL REVENUE						
DONATIONS	\$2,091.62	\$431.15	\$2,065.04	\$457.73	\$0.00	\$457.73
LEVY EXCESS	\$0.00	\$0.00	\$0.00	\$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	\$589.51	\$378.43	\$0.00	\$967.94	\$0.00	\$967.94
TRUST INTEREST	\$259.20	\$86.58	\$0.00	\$345.78	\$0.00	\$345.78
Total by Fund Type:	\$4,106.20	\$896.16	\$2,065.04	\$2,937.32	\$0.00	\$2,937.32
FUND TYPE: CAPITAL PROJECTS						
CAPITAL IMPROVEMENTS	\$11,741.22	\$0.00	\$2,630.32	\$9,110.90	\$0.00	\$9,110.90
LIBRARY CAPITAL PROJECTS	\$19,031.91	\$248.83	\$0.00	\$19,280.74	\$0.00	\$19,280.74
LIBRARY IMPROVEMENT RESERVE	\$26,482.87	\$2,346.31	\$0.00	\$28,829.18	\$0.00	\$28,829.18
Total by Fund Type:	\$57,256.00	\$2,595.14	\$2,630.32	\$57,220.82	\$0.00	\$57,220.82
FUND TYPE: ENTERPRISE						
BASEMENT RENTAL	\$1,516.76	\$490.00	\$1,003.30	\$1,003.46	\$0.00	\$1,003.46
RENTAL PROPERTY	\$3,763.92	\$1,200.00	\$755.00	\$4,208.92	\$0.00	\$4,208.92
Total by Fund Type:	\$5,280.68	\$1,690.00	\$1,758.30	\$5,212.38	\$0.00	\$5,212.38
FUND TYPE: INVESTMENT TRUST						
TRUST FUND	\$6,628.64	\$86.58	\$86.58	\$6,628.64	\$0.00	\$6,628.64
Total by Fund Type:	\$6,628.64	\$86.58	\$86.58	\$6,628.64	\$0.00	\$6,628.64
FUND TYPE: AGENCY						
PAYROLL WITHHOLDING-FEDERAL	\$268.36	\$2,006.36	\$2,274.72	\$0.00	\$0.00	\$0.00
PAYROLL WITHHOLDING-LOCAL TAX	\$28.60	\$803.40	\$803.40	\$28.60	\$0.00	\$28.60
PAYROLL WITHHOLDING-MEDICARE	\$-28.19	\$457.18	\$428.99	\$0.00	\$0.00	\$0.00
PAYROLL WITHHOLDING-OASI	\$105.02	\$1,833.34	\$1,938.36	\$0.00	\$0.00	\$0.00

(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 2009

PAGE: 2

<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						
PAYROLL WITHHOLDING-STATE	\$72.84	\$940.28	\$940.28	\$72.84	\$0.00	\$72.84
PLAC CARD	\$150.00	\$810.00	\$930.00	\$30.00	\$0.00	\$30.00
Total by Fund Type:	\$596.63	\$6,850.56	\$7,315.75	\$131.44	\$0.00	\$131.44

Subtotal All Funds:	\$94,686.27	\$65,703.66	\$65,272.30	\$95,117.63	\$0.00	\$95,117.63
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Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$2,114.77	
Transfers Out		\$2,114.77
Net Receipts and Disbursements	\$63,588.89	\$63,157.53

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

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	\$2,855.00
GENERAL PROPERTY TAXES	\$34,081.86
GENERAL PROPERTY TAXES	\$1,403.04
Total for: TAXES	\$38,339.90
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$56.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$4,293.61
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$542.00
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$9,495.96
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$57.93
INTERGOVERNMENTAL REVENUE, OTHER	\$18.00
Total for: INTERGOVERNMENTAL	\$14,463.50
COPY MACHINE CHARGES	\$142.00
CHARGES FOR SERVICES-OTHER	\$36.00
Total for: CHARGES FOR SERVICES	\$178.00
FINES AND FEES-OTHER	\$210.00
FINES AND FEES-OTHER	\$14.00
FINES AND FEES-OTHER	\$40.55
Total for: FINES, FORFEITURES, AND FEES	\$264.55
INTEREST EARNED	\$275.26
Total for: MISCELLANEOUS	\$275.26
REFUNDS-OTHER	\$64.01
Total for: OTHER FINANCING SOURCES	\$64.01
TOTAL RECEIPTS FOR GENERAL	\$53,585.22
Fund: <u>DONATIONS</u>	
CONTRIBUTIONS AND DONATIONS	\$431.15
Total for: MISCELLANEOUS	\$431.15
TOTAL RECEIPTS FOR DONATIONS	\$431.15
Fund: <u>RAINY DAY</u>	
LOCAL GOVERNMENT GRANT-OTHER	\$378.43
Total for: INTERGOVERNMENTAL	\$378.43
TOTAL RECEIPTS FOR RAINY DAY	\$378.43
Fund: <u>TRUST INTEREST</u>	
TRANSFER OF FUNDS-OTHER	\$86.58
Total for: OTHER FINANCING SOURCES	\$86.58
TOTAL RECEIPTS FOR TRUST INTEREST	\$86.58

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

ID: 85-5-231 PAGE: 2

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

<u>Title</u>	<u>Amount</u>
Fund: <u>LIBRARY CAPITAL PROJECTS</u>	
MISCELLANEOUS REVENUE-OTHER	\$248.83
Total for: MISCELLANEOUS	\$248.83
TOTAL RECEIPTS FOR LIBRARY CAPITAL PROJECTS	\$248.83
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
MISCELLANEOUS REVENUE-OTHER	\$346.31
Total for: MISCELLANEOUS	\$346.31
TRANSFER FROM LIBRARY OPERATING FUND	\$2,000.00
Total for: OTHER FINANCING SOURCES	\$2,000.00
TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE	\$2,346.31
Fund: <u>BASEMENT RENTAL</u>	
MISCELLANEOUS REVENUE-OTHER	\$490.00
Total for: MISCELLANEOUS	\$490.00
TOTAL RECEIPTS FOR BASEMENT RENTAL	\$490.00
Fund: <u>RENTAL PROPERTY</u>	
RENTAL OF PROPERTY	\$1,200.00
Total for: MISCELLANEOUS	\$1,200.00
TOTAL RECEIPTS FOR RENTAL PROPERTY	\$1,200.00
Fund: <u>TRUST FUND</u>	
OTHER FINANCING SOURCES	\$86.58
Total for: OTHER FINANCING SOURCES	\$86.58
TOTAL RECEIPTS FOR TRUST FUND	\$86.58
Fund: <u>PAYROLL WITHHOLDING-FEDERAL</u>	
OTHER TAXES	\$2,006.36
Total for: TAXES	\$2,006.36
TOTAL RECEIPTS FOR PAYROLL WITHHOLDING-FEDERAL	\$2,006.36
Fund: <u>PAYROLL WITHHOLDING-STATE</u>	
OTHER TAXES	\$940.28
Total for: TAXES	\$940.28
TOTAL RECEIPTS FOR PAYROLL WITHHOLDING-STATE	\$940.28
Fund: <u>PAYROLL WITHHOLDING-OASI</u>	
OTHER TAXES	\$1,833.34

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

ID: 85-5-231 PAGE: 3

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

<u>Title</u>	<u>Amount</u>
Total for: TAXES	\$1,833.34
TOTAL RECEIPTS FOR PAYROLL WITHHOLDING-OASI	\$1,833.34
Fund: <u>PAYROLL WITHHOLDING-LOCAL TAX</u>	
OTHER TAXES	\$803.40
Total for: TAXES	\$803.40
TOTAL RECEIPTS FOR PAYROLL WITHHOLDING-LOCAL TAX	\$803.40
Fund: <u>PLAC CARD</u>	
PLAC CARD SALES	\$810.00
Total for: OTHER FINANCING SOURCES	\$810.00
TOTAL RECEIPTS FOR PLAC CARD	\$810.00
Fund: <u>PAYROLL WITHHOLDING-MEDICARE</u>	
OTHER TAXES	\$428.99
Total for: TAXES	\$428.99
TRANSFER OF FUNDS-OTHER	\$28.19
Total for: OTHER FINANCING SOURCES	\$28.19
TOTAL RECEIPTS FOR PAYROLL WITHHOLDING-MEDICARE	\$457.18
Total Receipts:	\$65,703.66

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

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

Fund:	GENERAL		
	PERSONAL SERVICES		\$32,631.70
	SUPPLIES		\$1,405.98
	OTHER SERVICES AND CHARGES		\$14,065.30
	CAPITAL OUTLAY		\$1,313.33
	TRANSFER OF FUNDS		\$2,000.00
	TOTAL		\$51,416.31
Fund:	DONATIONS		
	SUPPLIES		\$133.14
	CAPITAL OUTLAY		\$1,931.90
	TOTAL		\$2,065.04
Fund:	CAPITAL IMPROVEMENTS		
	CAPITAL OUTLAY		\$2,630.32
	TOTAL		\$2,630.32
Fund:	BASEMENT RENTAL		
	OTHER DISBURSEMENTS		\$1,003.30
	TOTAL		\$1,003.30
Fund:	RENTAL PROPERTY		
	OTHER SERVICES AND CHARGES		\$755.00
	TOTAL		\$755.00
Fund:	TRUST FUND		
	TRANSFER OF FUNDS		\$86.58
	TOTAL		\$86.58
Fund:	PAYROLL WITHHOLDING-FEDERAL		
	OTHER DISBURSEMENTS		\$2,274.72
	TOTAL		\$2,274.72
Fund:	PAYROLL WITHHOLDING-STATE		
	OTHER DISBURSEMENTS		\$940.28
	TOTAL		\$940.28
Fund:	PAYROLL WITHHOLDING-OASI		
	OTHER DISBURSEMENTS		\$1,910.17
	TRANSFER OF FUNDS		\$28.19
	TOTAL		\$1,938.36
Fund:	PAYROLL WITHHOLDING-LOCAL TAX		
	OTHER DISBURSEMENTS		\$803.40
	TOTAL		\$803.40
Fund:	PLAC CARD		
	OTHER DISBURSEMENTS		\$930.00

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

ID: 85-5-231 PAGE: 2

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

TOTAL		\$930.00
<hr/>		
Fund:	PAYROLL WITHHOLDING-MEDICARE	
	OTHER DISBURSEMENTS	\$428.99
TOTAL		\$428.99
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TOTAL DISBURSEMENTS:		\$65,272.30

(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 2009

PAGE: 1

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	605764216				\$40,379.07
		SAVINGS	605764071				\$54,738.56
Total CASH:							\$95,117.63
Total Cash and Investments:							\$95,117.63

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROANN-PAW PAW TOWNSHIP LIBRARY

ID: 85-5-231

COUNTY: WABASH COUNTY

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

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

COUNTY: WABASH 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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