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

ANNUAL LIBRARY FINANCIAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

LAR-1 (REVISED 2009)

FOR THE FISCAL YEAR THAT ENDED 2010

ID: 35-5-98
(State Board of Accounts USE ONLY)

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 ST. 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).

(LAR-1) ANNUAL FINANCIAL REPORT UNIT NAME: ROANOKE PUBLIC LIBRARY ID: 35-5-98

CASH UNITS ONLY COUNTY: HUNTINGTON COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES

FOR THE FISCAL YEAR ENDING 2010

Funds	Beginning Cash Fund Balances 01/01/2010	2010 Receipts	2010 Disbursements	Ending Cash Fund Balances 12/31/2010	Investments at 12/31/2010	Total Cash and Investments at 12/31/2010
Section I						
FUND TYPE: GENERAL						
GENERAL	$24,487.77	$79,017.64	$77,038.07	$26,467.34	$0.00	$26,467.34
Total by Fund Type:	**$24,487.77**	**$79,017.64**	**$77,038.07**	**$26,467.34**	**$0.00**	**$26,467.34**
FUND TYPE: SPECIAL REVENUE						
GIFT	$399.13	$1,170.98	$1,211.65	$358.46	$0.00	$358.46
LEVY EXCESS	$0.00	$175.46	$0.00	$175.46	$0.00	$175.46
RAINY DAY	$2,875.46	$883.69	$0.00	$3,759.15	$0.00	$3,759.15
STATE GRANT	$3,600.00	$2,320.00	$3,150.00	$2,770.00	$0.00	$2,770.00
Total by Fund Type:	**$6,874.59**	**$4,550.13**	**$4,361.65**	**$7,063.07**	**$0.00**	**$7,063.07**
FUND TYPE: CAPITAL PROJECTS						
LIBRARY IMPROVEMENT RESERVE	$4,047.91	$7,012.05	$6,403.56	$4,656.40	$16,766.47	$21,422.87
Total by Fund Type:	**$4,047.91**	**$7,012.05**	**$6,403.56**	**$4,656.40**	**$16,766.47**	**$21,422.87**
FUND TYPE: AGENCY						
PAYROLL	$627.95	$8,853.01	$8,837.52	$643.44	$0.00	$643.44
PLAC CARD	$121.00	$310.00	$331.00	$100.00	$0.00	$100.00
Total by Fund Type:	**$748.95**	**$9,163.01**	**$9,168.52**	**$743.44**	**$0.00**	**$743.44**
Subtotal All Funds:	**$36,159.22**	**$99,742.83**	**$96,971.80**	**$38,930.25**	**$16,766.47**	**$55,696.72**

Section II

Less:		
Investment Sales	$0.00	
Investment Purchases		$2,308.00
Transfers In	$6,925.00	
Transfers Out		$6,925.00
Net Receipts and Disbursements	$92,817.83	$87,738.80

(LAR-1) ANNUAL FINANCIAL REPORT ID: 35-5-98 PAGE: 1

UNIT NAME: ROANOKE PUBLIC LIBRARY

PART 2 - RECEIPTS COUNTY: HUNTINGTON COUNTY

FOR THE FISCAL YEAR ENDING 2010

Title	Amount
Fund: GENERAL	
GENERAL PROPERTY TAXES	$52,926.49
Total for: TAXES	**$52,926.49**
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	$655.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	$6,586.20
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	$41.00
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	$12,870.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNM	$2,682.07
Total for: INTERGOVERNMENTAL	**$22,834.27**
COPY MACHINE CHARGES	$635.61
Total for: CHARGES FOR SERVICES	**$635.61**
FINES AND FEES-OTHER	$2,556.23
Total for: FINES, FORFEITURES, AND FEES	**$2,556.23**
INTEREST EARNED	$24.75
Total for: MISCELLANEOUS	**$24.75**
REFUNDS-OTHER	$40.29
Total for: OTHER FINANCING SOURCES	**$40.29**
TOTAL RECEIPTS FOR GENERAL	**$79,017.64**
Fund: STATE GRANT	
SPECIAL STATE LIBRARY DISTRIBUTION	$2,320.00
Total for: INTERGOVERNMENTAL	**$2,320.00**
TOTAL RECEIPTS FOR STATE GRANT	**$2,320.00**
Fund: GIFT	
CONTRIBUTIONS AND DONATIONS	$1,170.98
Total for: MISCELLANEOUS	**$1,170.98**
TOTAL RECEIPTS FOR GIFT	**$1,170.98**
Fund: RAINY DAY	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	$883.69
Total for: INTERGOVERNMENTAL	**$883.69**
TRANSFER OF FUNDS-OTHER	$0.00
Total for: OTHER FINANCING SOURCES	**$0.00**
TOTAL RECEIPTS FOR RAINY DAY	**$883.69**
Fund: LEVY EXCESS	
ADJUSTMENT	$175.46
Total for: MISCELLANEOUS	**$175.46**

UNIT NAME: ROANOKE PUBLIC LIBRARY

PART 2 - RECEIPTS COUNTY: HUNTINGTON COUNTY

FOR THE FISCAL YEAR ENDING 2010

Title	Amount
TOTAL RECEIPTS FOR LEVY EXCESS	**$175.46**
Fund: LIBRARY IMPROVEMENT RESERVE	
INTEREST EARNED	$87.05
Total for: MISCELLANEOUS	**$87.05**
TRANSFER FROM LIBRARY OPERATING FUND	$6,925.00
TRANSFER OF FUNDS-OTHER	$0.00
Total for: OTHER FINANCING SOURCES	**$6,925.00**
TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE	**$7,012.05**
Fund: PAYROLL	
OTHER TAXES	$8,853.01
Total for: TAXES	**$8,853.01**
TOTAL RECEIPTS FOR PAYROLL	**$8,853.01**
Fund: PLAC CARD	
PLAC CARD SALES	$310.00
Total for: OTHER FINANCING SOURCES	**$310.00**
TOTAL RECEIPTS FOR PLAC CARD	**$310.00**
Total Receipts:	**$99,742.83**

(LAR-1) ANNUAL FINANCIAL REPORT ID: 35-5-98 PAGE: 1
PART 3 - DISBURSEMENTS COUNTY: HUNTINGTON COUNTY
FOR THE FISCAL YEAR ENDING 2010 UNIT NAME: ROANOKE PUBLIC LIBRARY

Fund: GENERAL		
	PERSONAL SERVICES	$45,574.55
	SUPPLIES	$1,887.30
	OTHER SERVICES AND CHARGES	$10,123.82
	CAPITAL OUTLAY	$12,239.05
	OTHER DISBURSEMENTS	$288.35
	TRANSFER OF FUNDS	$6,925.00
	PURCHASE OF INVESTMENTS	$0.00
TOTAL		**$77,038.07**
Fund: STATE GRANT		
	PERSONAL SERVICES	$0.00
	SUPPLIES	$0.00
	OTHER SERVICES AND CHARGES	$3,150.00
	CAPITAL OUTLAY	$0.00
	TRANSFER OF FUNDS	$0.00
	PURCHASE OF INVESTMENTS	$0.00
TOTAL		**$3,150.00**
Fund: GIFT		
	OTHER SERVICES AND CHARGES	$159.84
	CAPITAL OUTLAY	$1,026.81
	OTHER DISBURSEMENTS	$25.00
TOTAL		**$1,211.65**
Fund: LIBRARY IMPROVEMENT RESERVE		
	OTHER DISBURSEMENTS	$4,095.56
	PURCHASE OF INVESTMENTS	$2,308.00
TOTAL		**$6,403.56**
Fund: PAYROLL		
	PERSONAL SERVICES	$8,837.52
TOTAL		**$8,837.52**
Fund: PLAC CARD		
	OTHER DISBURSEMENTS	$331.00
TOTAL		**$331.00**

TOTAL DISBURSEMENTS: $96,971.80

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROANOKE PUBLIC LIBRARY
COUNTY: HUNTINGTON COUNTY

ID: 35-5-98

PART 4 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2010

CASH

Purchase Date	Fund Name	Description	Serial No./Acct. No.	Investment Balance, Jan 1	Maturity Date	Interest Rate	Purchase Cost
		CHECKING	4622412016				$7,611.12
		SAVINGS	4622412016				$33,514.53
Total CASH:							**$41,125.65**

INVESTMENTS

Purchase Date	Fund Name	Description	Serial No./Acct. No.	Investment Balance, Jan 1	Maturity Date	Interest Rate	Purchase Cost
08/02/2010	LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	59420	$10,362.45	01/31/2011	0.60	$16,766.47
Total by Fund:							**$16,766.47**
Total INVESTMENTS:							**$16,766.47**
Total Cash and Investments:							**$57,892.12**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROANOKE PUBLIC LIBRARY

COUNTY: HUNTINGTON COUNTY

ID: 35-5-98

PAGE: 1

FOR THE FISCAL YEAR ENDING 2010

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

PAGE: 1

FOR THE FISCAL YEAR ENDING 2010

CFDA Number	Federal Title	Agency	Award Amount	Fund Title	Receipts	Disbursements

(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

PAGE: 1

FOR THE FISCAL YEAR ENDING 2010

Grant Number	Project Name	State Agency	Award Amount	Fund Title	Receipts	Disbursements

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

PAGE: 1

FOR THE FISCAL YEAR ENDING 2010

Federal ID	Name	Address	County of Operation	Name of Operating Officer	Phone Number	Description of Funding	Amount