

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 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

CONTENTS:

- PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
- PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
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- PART 4 - CASH AND INVESTMENTS
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- 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: LIBRARY DIRECTOR

PRINTED NAME OF OFFICIAL: CELIA BANDELIER

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

ADDRESS: 126 N. MAIN STREET  
PO BOX 249

CITY: ROANOKE

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 2008

<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	\$22,898.07	\$65,808.19	\$67,107.00	\$21,599.26	\$0.00	\$21,599.26
<b>Total by Fund Type:</b>	<b>\$22,898.07</b>	<b>\$65,808.19</b>	<b>\$67,107.00</b>	<b>\$21,599.26</b>	<b>\$0.00</b>	<b>\$21,599.26</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
GIFT	\$601.85	\$1,639.00	\$1,964.82	\$276.03	\$0.00	\$276.03
TECHNOLOGY	\$0.00	\$9,000.00	\$4,500.00	\$4,500.00	\$0.00	\$4,500.00
<b>Total by Fund Type:</b>	<b>\$601.85</b>	<b>\$10,639.00</b>	<b>\$6,464.82</b>	<b>\$4,776.03</b>	<b>\$0.00</b>	<b>\$4,776.03</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
CAPITAL IMPROVEMENTS	\$2,898.45	\$5,188.50	\$3,992.49	\$4,094.46	\$0.00	\$4,094.46
LIBRARY IMPROVEMENT RESERVE	\$803.65	\$3,667.50	\$4,427.65	\$43.50	\$8,427.64	\$8,471.14
<b>Total by Fund Type:</b>	<b>\$3,702.10</b>	<b>\$8,856.00</b>	<b>\$8,420.14</b>	<b>\$4,137.96</b>	<b>\$8,427.64</b>	<b>\$12,565.60</b>
<b>FUND TYPE: AGENCY</b>						
PAYROLL WITHHOLDING-FEDERAL	\$197.86	\$3,024.00	\$3,024.00	\$197.86	\$0.00	\$197.86
PAYROLL WITHHOLDING-LOCAL TAX	\$32.59	\$403.08	\$402.80	\$32.87	\$0.00	\$32.87
PAYROLL WITHHOLDING-MEDICARE	\$35.50	\$467.46	\$467.12	\$35.84	\$0.00	\$35.84
PAYROLL WITHHOLDING-OASI	\$125.28	\$1,999.14	\$1,997.60	\$126.82	\$0.00	\$126.82
PAYROLL WITHHOLDING-STATE	\$88.58	\$1,096.44	\$1,095.60	\$89.42	\$0.00	\$89.42
PLAC CARD	\$0.00	\$540.00	\$510.00	\$30.00	\$0.00	\$30.00
<b>Total by Fund Type:</b>	<b>\$479.81</b>	<b>\$7,530.12</b>	<b>\$7,497.12</b>	<b>\$512.81</b>	<b>\$0.00</b>	<b>\$512.81</b>

(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 2008

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<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2008</u>	2008 <u>Receipts</u>	2008 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2008</u>	Investments <u>at 12/31/2008</u>	Total Cash and Investments <u>at 12/31/2008</u>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$27,681.83</b>	<b>\$92,833.31</b>	<b>\$89,489.08</b>	<b>\$31,026.06</b>	<b>\$8,427.64</b>	<b>\$39,453.70</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$4,427.65			
Transfers In		\$3,500.00				
Transfers Out			\$3,500.00			
Net Receipts and Disbursements		\$89,333.31	\$81,561.43			

**CASH AND INVESTMENTS ON PART 4 ARE  
40513.54! MUST EQUAL ENDING CASH  
AND INVESTMENTS ON THIS PAGE!  
PLEASE CORRECT.**

UNIT NAME: ROANOKE PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: HUNTINGTON COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$44,344.90
<b>Total for: TAXES</b>	<b>\$44,344.90</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$714.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$5,648.19
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$46.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$11,184.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$17,592.19</b>
FINES AND FEES-OTHER	\$2,703.08
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$2,703.08</b>
INTEREST EARNED	\$80.74
ADJUSTMENT	\$863.00
<b>Total for: MISCELLANEOUS</b>	<b>\$943.74</b>
INSURANCE REIMBURSEMENTS	\$219.28
REIMBURSEMENTS-OTHER	\$5.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$224.28</b>
<b>TOTAL RECEIPTS FOR GENERAL</b>	<b>\$65,808.19</b>
Fund: <u>GIFT</u>	
CONTRIBUTIONS AND DONATIONS	\$1,639.00
<b>Total for: MISCELLANEOUS</b>	<b>\$1,639.00</b>
<b>TOTAL RECEIPTS FOR GIFT</b>	<b>\$1,639.00</b>
Fund: <u>TECHNOLOGY</u>	
STATE GRANTS-OTHER	\$9,000.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$9,000.00</b>
<b>TOTAL RECEIPTS FOR TECHNOLOGY</b>	<b>\$9,000.00</b>
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$167.50
<b>Total for: MISCELLANEOUS</b>	<b>\$167.50</b>
TRANSFER FROM LIBRARY OPERATING FUND	\$3,500.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$3,500.00</b>
<b>TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE</b>	<b>\$3,667.50</b>
Fund: <u>CAPITAL IMPROVEMENTS</u>	
GENERAL PROPERTY TAXES	\$3,782.70
<b>Total for: TAXES</b>	<b>\$3,782.70</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$61.00

<u>Title</u>	<u>Amount</u>
Fund: <u>CAPITAL IMPROVEMENTS</u>	
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$481.80
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$863.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$1,405.80</b>
<b>TOTAL RECEIPTS FOR CAPITAL IMPROVEMENTS</b>	<b>\$5,188.50</b>
Fund: <u>PAYROLL WITHHOLDING-FEDERAL</u>	
OTHER TAXES	\$3,024.00
<b>Total for: TAXES</b>	<b>\$3,024.00</b>
<b>TOTAL RECEIPTS FOR PAYROLL WITHHOLDING-FEDERAL</b>	<b>\$3,024.00</b>
Fund: <u>PAYROLL WITHHOLDING-STATE</u>	
OTHER TAXES	\$1,096.44
<b>Total for: TAXES</b>	<b>\$1,096.44</b>
<b>TOTAL RECEIPTS FOR PAYROLL WITHHOLDING-STATE</b>	<b>\$1,096.44</b>
Fund: <u>PAYROLL WITHHOLDING-OASI</u>	
OTHER TAXES	\$1,999.14
<b>Total for: TAXES</b>	<b>\$1,999.14</b>
<b>TOTAL RECEIPTS FOR PAYROLL WITHHOLDING-OASI</b>	<b>\$1,999.14</b>
Fund: <u>PAYROLL WITHHOLDING-LOCAL TAX</u>	
OTHER TAXES	\$403.08
<b>Total for: TAXES</b>	<b>\$403.08</b>
<b>TOTAL RECEIPTS FOR PAYROLL WITHHOLDING-LOCAL TAX</b>	<b>\$403.08</b>
Fund: <u>PLAC CARD</u>	
FINES AND FEES-OTHER	\$540.00
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$540.00</b>
<b>TOTAL RECEIPTS FOR PLAC CARD</b>	<b>\$540.00</b>
Fund: <u>PAYROLL WITHHOLDING-MEDICARE</u>	
OTHER TAXES	\$467.46
<b>Total for: TAXES</b>	<b>\$467.46</b>
<b>TOTAL RECEIPTS FOR PAYROLL WITHHOLDING-MEDICARE</b>	<b>\$467.46</b>
<b>Total Receipts:</b>	<b>\$92,833.31</b>

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

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

Fund:	GENERAL		
		PERSONAL SERVICES	\$43,498.47
		SUPPLIES	\$1,954.57
		OTHER SERVICES AND CHARGES	\$8,360.80
		CAPITAL OUTLAY	\$9,557.88
		OTHER DISBURSEMENTS	\$235.28
		TRANSFER OF FUNDS	\$3,500.00
		<b>TOTAL</b>	<b>\$67,107.00</b>
Fund:	GIFT		
		SUPPLIES	\$35.00
		OTHER SERVICES AND CHARGES	\$125.00
		CAPITAL OUTLAY	\$974.82
		OTHER DISBURSEMENTS	\$830.00
		<b>TOTAL</b>	<b>\$1,964.82</b>
Fund:	TECHNOLOGY		
		OTHER SERVICES AND CHARGES	\$4,500.00
		<b>TOTAL</b>	<b>\$4,500.00</b>
Fund:	LIBRARY IMPROVEMENT RESERVE		
		PURCHASE OF INVESTMENTS	\$4,427.65
		<b>TOTAL</b>	<b>\$4,427.65</b>
Fund:	CAPITAL IMPROVEMENTS		
		CAPITAL OUTLAY	\$3,992.49
		<b>TOTAL</b>	<b>\$3,992.49</b>
Fund:	PAYROLL WITHHOLDING-FEDERAL		
		PERSONAL SERVICES	\$3,024.00
		<b>TOTAL</b>	<b>\$3,024.00</b>
Fund:	PAYROLL WITHHOLDING-STATE		
		PERSONAL SERVICES	\$1,095.60
		<b>TOTAL</b>	<b>\$1,095.60</b>
Fund:	PAYROLL WITHHOLDING-OASI		
		PERSONAL SERVICES	\$1,997.60
		<b>TOTAL</b>	<b>\$1,997.60</b>
Fund:	PAYROLL WITHHOLDING-LOCAL TAX		
		PERSONAL SERVICES	\$402.80
		<b>TOTAL</b>	<b>\$402.80</b>
Fund:	PLAC CARD		
		OTHER DISBURSEMENTS	\$510.00
		<b>TOTAL</b>	<b>\$510.00</b>

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

ID: 35-5-98 PAGE: 2

COUNTY: HUNTINGTON COUNTY

UNIT NAME: ROANOKE PUBLIC LIBRARY

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Fund:	PAYROLL WITHHOLDING-MEDICARE	
	PERSONAL SERVICES	\$467.12
	<b>TOTAL</b>	<b>\$467.12</b>

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<b>TOTAL DISBURSEMENTS:</b>		<b>\$89,489.08</b>
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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	\$0.00			\$6,885.75
		SAVINGS	584553644	\$0.00			\$25,200.15

**Total CASH:** **\$32,085.90**

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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>
09/17/2008	LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	7361185243	\$4,000.00	10/17/2009	3.97	\$4,927.64
12/12/2008	LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	7366270328	\$0.00	01/12/2010	3.97	\$3,500.00

**Total by Fund:** **\$8,427.64**

**Total INVESTMENTS:** **\$8,427.64**

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**Total Cash and Investments:** **\$40,513.54**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROANOKE PUBLIC LIBRARY  
COUNTY: HUNTINGTON COUNTY

ID: 35-5-98

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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: 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 2008

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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: 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 2008

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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>
6000194900	STATE TECHNOLOGY GRANT	STATE LIBRARY	\$4,500.00	TECHNOLOGY	\$9,000.00	\$4,500.00

(LAR-1) ANNUAL FINANCIAL REPORT  
PART 9 - REPORT ON CAPITAL ASSETS  
FOR THE FISCAL YEAR ENDING 2008

COUNTY: HUNTINGTON COUNTY  
UNIT NAME: ROANOKE PUBLIC LIBRARY

ID: 35-5-98  
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: ROANOKE PUBLIC LIBRARY

ID: 35-5-98

COUNTY: HUNTINGTON COUNTY

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

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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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