

FEDERAL IDENTIFICATION NUMBER:  
35-1371886

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

UNIT NAME:  
FRENCH LICK-MELTON PUBLIC LIBRARY

COUNTY:  
ORANGE COUNTY

ID: 59-5-173  
(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
- 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: \_\_\_\_\_

PRINTED NAME OF OFFICIAL: CAROL THORNTON-ANDERSON

ADDRESS: 8496 W COLLEGE ST

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 936-2177

TITLE: DIRECTOR

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

CITY: FRENCH LICK

ZIP: 47432-0000

\*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).

**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	\$140,262.27	\$244,516.30	\$200,849.83	\$183,928.74	\$0.00	\$183,928.74
<b>Total by Fund Type:</b>	<b>\$140,262.27</b>	<b>\$244,516.30</b>	<b>\$200,849.83</b>	<b>\$183,928.74</b>	<b>\$0.00</b>	<b>\$183,928.74</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
COKE FUND	\$288.79	\$1,493.00	\$1,596.29	\$185.50	\$0.00	\$185.50
GIFT	\$16,014.47	\$4,230.29	\$4,680.87	\$15,563.89	\$10,573.55	\$26,137.44
LEVY EXCESS	\$0.00	\$10,489.00	\$10,489.00	\$0.00	\$0.00	\$0.00
RAINY DAY	\$2,620.21	\$15,038.05	\$2,408.00	\$15,250.26	\$0.00	\$15,250.26
STATE GRANT	\$1,800.00	\$1,800.00	\$2,025.00	\$1,575.00	\$0.00	\$1,575.00
STORY HOUR	\$8.23	\$0.00	\$3.96	\$4.27	\$0.00	\$4.27
<b>Total by Fund Type:</b>	<b>\$20,731.70</b>	<b>\$33,050.34</b>	<b>\$21,203.12</b>	<b>\$32,578.92</b>	<b>\$10,573.55</b>	<b>\$43,152.47</b>
<b>FUND TYPE: DEBT SERVICE</b>						
BOND AND INTEREST REDEMPTION	\$60,203.53	\$120,178.09	\$129,290.00	\$51,091.62	\$0.00	\$51,091.62
<b>Total by Fund Type:</b>	<b>\$60,203.53</b>	<b>\$120,178.09</b>	<b>\$129,290.00</b>	<b>\$51,091.62</b>	<b>\$0.00</b>	<b>\$51,091.62</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
CONSTRUCTION	\$46,497.17	\$823.73	\$9,109.00	\$38,211.90	\$0.00	\$38,211.90
LIBRARY IMPROVEMENT RESERVE	\$16,965.58	\$8,808.35	\$0.00	\$25,773.93	\$30,806.68	\$56,580.61
<b>Total by Fund Type:</b>	<b>\$63,462.75</b>	<b>\$9,632.08</b>	<b>\$9,109.00</b>	<b>\$63,985.83</b>	<b>\$30,806.68</b>	<b>\$94,792.51</b>
<b>FUND TYPE: AGENCY</b>						
PAYROLL	\$0.00	\$20,939.93	\$20,939.93	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$20,939.93</b>	<b>\$20,939.93</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: FRENCH LICK-MELTON PUBLIC LIBRARY

ID: 59-5-173

**CASH UNITS ONLY**

COUNTY: ORANGE 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>						
<b>Subtotal All Funds:</b>	<b>\$284,660.25</b>	<b>\$428,316.74</b>	<b>\$381,391.88</b>	<b>\$331,585.11</b>	<b>\$41,380.23</b>	<b>\$372,965.34</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$30,978.00				
Transfers Out			\$30,978.00			
Net Receipts and Disbursements		\$397,338.74	\$350,413.88			

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

ID: 59-5-173 PAGE: 1

UNIT NAME: FRENCH LICK-MELTON PUBLIC LIBRARY

COUNTY: ORANGE COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$97,640.14
<b>Total for: TAXES</b>	<b>\$97,640.14</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$210.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$11,811.73
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$343.78
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$97,501.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$13,360.00
TOWNSHIP CONTRACTS (LIBRARIES)	\$1,000.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$124,226.51</b>
CHARGES FOR SERVICES-OTHER	\$2,432.65
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$2,432.65</b>
FINES AND FEES-OTHER	\$3,559.66
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$3,559.66</b>
INTEREST EARNED	\$3,038.07
MISCELLANEOUS REVENUE-OTHER	\$3,130.27
<b>Total for: MISCELLANEOUS</b>	<b>\$6,168.34</b>
TRANSFER OF FUNDS-OTHER	\$10,489.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$10,489.00</b>
<b>TOTAL RECEIPTS FOR GENERAL</b>	<b>\$244,516.30</b>
Fund: <u>STATE GRANT</u>	
STATE GRANTS-OTHER	\$1,800.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$1,800.00</b>
<b>TOTAL RECEIPTS FOR STATE GRANT</b>	<b>\$1,800.00</b>
Fund: <u>GIFT</u>	
INTEREST EARNED	\$201.59
CONTRIBUTIONS AND DONATIONS	\$4,028.70
<b>Total for: MISCELLANEOUS</b>	<b>\$4,230.29</b>
<b>TOTAL RECEIPTS FOR GIFT</b>	<b>\$4,230.29</b>
Fund: <u>RAINY DAY</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$11,705.56
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$11,705.56</b>
INTEREST EARNED	\$332.49
<b>Total for: MISCELLANEOUS</b>	<b>\$332.49</b>
TRANSFER FROM LIBRARY OPERATING FUND	\$3,000.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$3,000.00</b>

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

ID: 59-5-173 PAGE: 2

UNIT NAME: FRENCH LICK-MELTON PUBLIC LIBRARY

COUNTY: ORANGE COUNTY

<u>Title</u>	<u>Amount</u>
<b>TOTAL RECEIPTS FOR RAINY DAY</b>	<b>\$15,038.05</b>
Fund: <u>LEVY EXCESS</u>	
TRANSFER FROM LIBRARY OPERATING FUND	\$3,699.00
TRANSFER OF FUNDS-OTHER	\$6,790.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$10,489.00</b>
<b>TOTAL RECEIPTS FOR LEVY EXCESS</b>	<b>\$10,489.00</b>
Fund: <u>COKE FUND</u>	
MISCELLANEOUS REVENUE-OTHER	\$1,493.00
<b>Total for: MISCELLANEOUS</b>	<b>\$1,493.00</b>
<b>TOTAL RECEIPTS FOR COKE FUND</b>	<b>\$1,493.00</b>
Fund: <u>BOND AND INTEREST REDEMPTION</u>	
GENERAL PROPERTY TAXES	\$105,988.55
<b>Total for: TAXES</b>	<b>\$105,988.55</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$268.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$12,393.82
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$440.22
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$13,102.04</b>
INTEREST EARNED	\$1,087.50
<b>Total for: MISCELLANEOUS</b>	<b>\$1,087.50</b>
<b>TOTAL RECEIPTS FOR BOND AND INTEREST REDEMPTION</b>	<b>\$120,178.09</b>
Fund: <u>CONSTRUCTION</u>	
INTEREST EARNED	\$823.73
<b>Total for: MISCELLANEOUS</b>	<b>\$823.73</b>
<b>TOTAL RECEIPTS FOR CONSTRUCTION</b>	<b>\$823.73</b>
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$1,808.35
<b>Total for: MISCELLANEOUS</b>	<b>\$1,808.35</b>
TRANSFER FROM LIBRARY OPERATING FUND	\$7,000.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$7,000.00</b>
<b>TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE</b>	<b>\$8,808.35</b>
Fund: <u>PAYROLL</u>	
MISCELLANEOUS REVENUE-OTHER	\$20,939.93
<b>Total for: MISCELLANEOUS</b>	<b>\$20,939.93</b>
<b>TOTAL RECEIPTS FOR PAYROLL</b>	<b>\$20,939.93</b>

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

ID: 59-5-173 PAGE: 3

UNIT NAME: FRENCH LICK-MELTON PUBLIC LIBRARY

COUNTY: ORANGE COUNTY

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<u>Title</u>	<u>Amount</u>
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
<b>Total Receipts:</b>	<b>\$428,316.74</b>

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

ID: 59-5-173 PAGE: 1  
COUNTY: ORANGE COUNTY  
UNIT NAME: FRENCH LICK-MELTON PUBLIC LIBRARY

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Fund:	GENERAL		
		PERSONAL SERVICES	\$116,011.89
		SUPPLIES	\$4,780.06
		OTHER SERVICES AND CHARGES	\$33,356.72
		CAPITAL OUTLAY	\$32,946.56
		OTHER DISBURSEMENTS	\$55.60
		TRANSFER OF FUNDS	\$13,699.00
		<b>TOTAL</b>	<b>\$200,849.83</b>

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Fund:	STATE GRANT		
		OTHER SERVICES AND CHARGES	\$2,025.00
		<b>TOTAL</b>	<b>\$2,025.00</b>

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Fund:	GIFT		
		SUPPLIES	\$3,045.25
		OTHER SERVICES AND CHARGES	\$100.00
		CAPITAL OUTLAY	\$1,535.62
		<b>TOTAL</b>	<b>\$4,680.87</b>

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Fund:	RAINY DAY		
		CAPITAL OUTLAY	\$2,408.00
		<b>TOTAL</b>	<b>\$2,408.00</b>

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Fund:	STORY HOUR		
		SUPPLIES	\$3.96
		<b>TOTAL</b>	<b>\$3.96</b>

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Fund:	LEVY EXCESS		
		TRANSFER OF FUNDS	\$10,489.00
		<b>TOTAL</b>	<b>\$10,489.00</b>

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Fund:	COKE FUND		
		CAPITAL OUTLAY	\$69.99
		OTHER DISBURSEMENTS	\$1,526.30
		<b>TOTAL</b>	<b>\$1,596.29</b>

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Fund:	BOND AND INTEREST REDEMPTION		
		OTHER SERVICES AND CHARGES	\$122,500.00
		TRANSFER OF FUNDS	\$6,790.00
		<b>TOTAL</b>	<b>\$129,290.00</b>

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Fund:	CONSTRUCTION		
		CAPITAL OUTLAY	\$9,109.00
		<b>TOTAL</b>	<b>\$9,109.00</b>

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Fund:	PAYROLL		
		OTHER DISBURSEMENTS	\$20,939.93
		<b>TOTAL</b>	<b>\$20,939.93</b>

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

ID: 59-5-173 PAGE: 2

COUNTY: ORANGE COUNTY

UNIT NAME: FRENCH LICK-MELTON PUBLIC LIBRARY

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**TOTAL DISBURSEMENTS:**

**\$381,391.88**

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

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	10006	\$0.00			\$29,814.14
		CHECKING	327417	\$0.00			\$8,024.15
		SAVINGS	9507833	\$0.00			\$293,741.82
		SAVINGS	7000068-15	\$0.00			\$5.00

**Total CASH:** **\$331,585.11**

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>
04/05/2008	GIFT	CD	7000068	\$10,119.66	04/06/2009	2.43	\$10,573.55

**Total by Fund:** **\$10,573.55**

01/06/2008	LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	012696	\$5,000.00	01/05/2010	3.60	\$5,000.00
02/17/2008	LIBRARY IMPROVEMENT RESERVE	CD	013362	\$3,699.66	01/17/2009	3.23	\$3,699.66
02/08/2008	LIBRARY IMPROVEMENT RESERVE	CD	100933	\$1,000.00	01/08/2009	3.23	\$1,000.00
03/17/2008	LIBRARY IMPROVEMENT RESERVE	CD	102090	\$1,107.02	02/15/2009	3.23	\$1,107.02
02/14/2007	LIBRARY IMPROVEMENT RESERVE	CD	15865	\$20,000.00	02/13/2009	3.70	\$20,000.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: FRENCH LICK-MELTON PUBLIC LIBRARY

ID: 59-5-173

COUNTY: ORANGE COUNTY

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

PAGE: 2

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INVESTMENTS

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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>
<b>Total by Fund:</b>							<b>\$30,806.68</b>
<b>Total INVESTMENTS:</b>							<b>\$41,380.23</b>
<b>Total Cash and Investments:</b>							<b>\$372,965.34</b>

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FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

	<u>GENERAL OBLIGATION BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$860,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$75,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$785,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$45,755.00

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: FRENCH LICK-MELTON PUBLIC LIBRARY

ID: 59-5-173

COUNTY: ORANGE 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: FRENCH LICK-MELTON PUBLIC LIBRARY

ID: 59-5-173

COUNTY: ORANGE 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>
6000194900	LOCAL LIBRARY CONNECTIVITY GRANT	INDIANA STATE LIBRARY	\$2,700.00	STATE GRANT	\$2,700.00	\$1,125.00

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

COUNTY: ORANGE COUNTY  
UNIT NAME: FRENCH LICK-MELTON PUBLIC LIBRARY

ID: 59-5-173  
PAGE: 1

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GENERAL

BALANCE, JANUARY 1	\$1,216,088.29
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$7,512.79
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$7,512.79</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$1,223,601.08</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: FRENCH LICK-MELTON PUBLIC LIBRARY

ID: 59-5-173

COUNTY: ORANGE 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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