

FEDERAL IDENTIFICATION NUMBER:  
35-6006339

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

UNIT NAME:  
MONON TOWN TOWNSHIP PUBLIC LIBRAR

COUNTY:  
WHITE COUNTY

ID: 91-5-246  
(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

ENTS:

- 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: \_\_\_\_\_

TITLE: LIBRARY DIRECTOR

PRINTED NAME OF OFFICIAL: JO MINNICK

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

ADDRESS: P.O. BOX 305

CITY: MONON

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (219) 253-6517

ZIP: 47959-0000

\*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: MONON TOWN TOWNSHIP PUBLIC LIBRAR ID: 91-5-246

**CASH UNITS ONLY**

COUNTY: WHITE 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>						
CASH CHANGE	\$20.00	\$0.00	\$0.00	\$20.00	\$0.00	\$20.00
GENERAL	\$94,156.47	\$541,062.63	\$458,705.56	\$176,513.54	\$60,000.00	\$236,513.54
PETTY CASH	\$30.00	\$0.00	\$0.00	\$30.00	\$0.00	\$30.00
<b>Total by Fund Type:</b>	<b>\$94,206.47</b>	<b>\$541,062.63</b>	<b>\$458,705.56</b>	<b>\$176,563.54</b>	<b>\$60,000.00</b>	<b>\$236,563.54</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
GIFT	\$5,428.00	\$607.34	\$550.56	\$5,484.78	\$0.00	\$5,484.78
RAINY DAY	\$3,413.23	\$255,851.67	\$150,000.00	\$109,264.90	\$60,000.00	\$169,264.90
STATE GRANT - STATE TECHNOLOGY	\$1,800.00	\$0.00	\$1,800.00	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$10,641.23</b>	<b>\$256,459.01</b>	<b>\$152,350.56</b>	<b>\$114,749.68</b>	<b>\$60,000.00</b>	<b>\$174,749.68</b>
<b>FUND TYPE: DEBT SERVICE</b>						
BOND AND INTEREST REDEMPTION	\$4,385.25	\$164,752.29	\$166,924.47	\$2,213.07	\$0.00	\$2,213.07
<b>Total by Fund Type:</b>	<b>\$4,385.25</b>	<b>\$164,752.29</b>	<b>\$166,924.47</b>	<b>\$2,213.07</b>	<b>\$0.00</b>	<b>\$2,213.07</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
LIBRARY CAPITAL PROJECTS	\$6,181.31	\$28,007.81	\$25,452.84	\$8,736.28	\$0.00	\$8,736.28
LIBRARY IMPROVEMENT RESERVE	\$94,734.30	\$168,741.59	\$131,830.00	\$131,645.89	\$60,000.00	\$191,645.89
<b>Total by Fund Type:</b>	<b>\$100,915.61</b>	<b>\$196,749.40</b>	<b>\$157,282.84</b>	<b>\$140,382.17</b>	<b>\$60,000.00</b>	<b>\$200,382.17</b>
<b>FUND TYPE: AGENCY</b>						
PAYROLL	\$0.00	\$23,946.56	\$23,946.56	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$23,946.56</b>	<b>\$23,946.56</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MONON TOWN TOWNSHIP PUBLIC LIBRAR ID: 91-5-246

**CASH UNITS ONLY**

COUNTY: WHITE COUNTY

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

FOR THE FISCAL YEAR ENDING 2008

PAGE: 2

<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>						
Subtotal All Funds:	\$210,148.56	\$1,182,969.89	\$959,209.99	\$433,908.46	\$180,000.00	\$613,908.46
<b>Section II</b>						
Less:						
Investment Sales		\$160,000.00				
Investment Purchases			\$180,000.00			
Transfers In		\$425,339.47				
Transfers Out			\$425,339.47			
Net Receipts and Disbursements		\$597,630.42	\$353,870.52			

**CASH AND INVESTMENTS ON PART 4 ARE  
433908.46! MUST EQUAL ENDING CASH  
AND INVESTMENTS ON THIS PAGE!  
PLEASE CORRECT.**

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

ID: 91-5-246 PAGE: 1

UNIT NAME: MONON TOWN TOWNSHIP PUBLIC LIBRAR

COUNTY: WHITE COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$124,439.33
<b>Total for: TAXES</b>	<b>\$124,439.33</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$128.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$4,771.01
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$702.84
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$60,842.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$6,492.00
TOWNSHIP CONTRACTS (LIBRARIES)	\$954.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$73,889.85</b>
FINES AND FEES-OTHER	\$3,724.33
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$3,724.33</b>
INTEREST EARNED	\$3,960.12
MISCELLANEOUS REVENUE-OTHER	\$49.00
<b>Total for: MISCELLANEOUS</b>	<b>\$4,009.12</b>
TRANSFER OF FUNDS-OTHER	\$225,000.00
SALE OF INVESTMENTS	\$50,000.00
OTHER FINANCING SOURCES	\$60,000.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$335,000.00</b>
<b>TOTAL RECEIPTS FOR GENERAL</b>	<b>\$541,062.63</b>
Fund: <u>GIFT</u>	
INTEREST EARNED	\$122.38
CONTRIBUTIONS AND DONATIONS	\$484.96
<b>Total for: MISCELLANEOUS</b>	<b>\$607.34</b>
<b>TOTAL RECEIPTS FOR GIFT</b>	<b>\$607.34</b>
Fund: <u>RAINY DAY</u>	
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$8,844.97
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$8,844.97</b>
INTEREST EARNED	\$2,506.70
<b>Total for: MISCELLANEOUS</b>	<b>\$2,506.70</b>
TRANSFER OF FUNDS-OTHER	\$60,000.00
INTERFUND LOAN PROCEEDS	\$44,500.00
SALE OF INVESTMENTS	\$80,000.00
OTHER FINANCING SOURCES	\$60,000.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$244,500.00</b>
<b>TOTAL RECEIPTS FOR RAINY DAY</b>	<b>\$255,851.67</b>
Fund: <u>BOND AND INTEREST REDEMPTION</u>	

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

ID: 91-5-246 PAGE: 2

UNIT NAME: MONON TOWN TOWNSHIP PUBLIC LIBRAR

COUNTY: WHITE COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>BOND AND INTEREST REDEMPTION</u>	
GENERAL PROPERTY TAXES	\$95,895.32
<b>Total for: TAXES</b>	<b>\$95,895.32</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$107.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$3,247.62
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$586.40
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$3,941.02</b>
INTEREST EARNED	\$491.48
<b>Total for: MISCELLANEOUS</b>	<b>\$491.48</b>
TRANSFER OF FUNDS-OTHER	\$64,424.47
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$64,424.47</b>
<b>TOTAL RECEIPTS FOR BOND AND INTEREST REDEMPTION</b>	<b>\$164,752.29</b>
Fund: <u>LIBRARY CAPITAL PROJECTS</u>	
GENERAL PROPERTY TAXES	\$26,428.19
<b>Total for: TAXES</b>	<b>\$26,428.19</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$20.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,264.25
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$110.76
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$1,395.01</b>
INTEREST EARNED	\$184.61
<b>Total for: MISCELLANEOUS</b>	<b>\$184.61</b>
<b>TOTAL RECEIPTS FOR LIBRARY CAPITAL PROJECTS</b>	<b>\$28,007.81</b>
Fund: <u>LIBRARY IMPROVEMENT RESERVE</u>	
INTEREST EARNED	\$2,826.59
<b>Total for: MISCELLANEOUS</b>	<b>\$2,826.59</b>
TRANSFER FROM LIBRARY OPERATING FUND	\$10,000.00
TRANSFER OF FUNDS-OTHER	\$65,915.00
SALE OF INVESTMENTS	\$30,000.00
OTHER FINANCING SOURCES	\$60,000.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$165,915.00</b>
<b>TOTAL RECEIPTS FOR LIBRARY IMPROVEMENT RESERVE</b>	<b>\$168,741.59</b>
Fund: <u>PAYROLL</u>	
MISCELLANEOUS REVENUE-OTHER	\$23,946.56
<b>Total for: MISCELLANEOUS</b>	<b>\$23,946.56</b>
<b>TOTAL RECEIPTS FOR PAYROLL</b>	<b>\$23,946.56</b>
<b>Total Receipts:</b>	<b>\$1,182,969.89</b>

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

ID: 91-5-246 PAGE: 1  
 COUNTY: WHITE COUNTY  
 UNIT NAME: MONON TOWN TOWNSHIP PUBLIC LIBRAR

Fund:	GENERAL		
	PERSONAL SERVICES		\$106,697.91
	SUPPLIES		\$4,408.67
	OTHER SERVICES AND CHARGES		\$38,846.60
	CAPITAL OUTLAY		\$23,752.38
	TRANSFER OF FUNDS		\$225,000.00
	PURCHASE OF INVESTMENTS		\$60,000.00
	<b>TOTAL</b>		<b>\$458,705.56</b>
Fund:	GIFT		
	CAPITAL OUTLAY		\$550.56
	<b>TOTAL</b>		<b>\$550.56</b>
Fund:	RAINY DAY		
	TRANSFER OF FUNDS		\$90,000.00
	PURCHASE OF INVESTMENTS		\$60,000.00
	<b>TOTAL</b>		<b>\$150,000.00</b>
Fund:	STATE GRANT - STATE TECHNOLOGY		
	OTHER DISBURSEMENTS		\$1,800.00
	<b>TOTAL</b>		<b>\$1,800.00</b>
Fund:	BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$95,000.00
	OTHER DISBURSEMENTS		\$27,500.00
	TRANSFER OF FUNDS		\$44,424.47
	<b>TOTAL</b>		<b>\$166,924.47</b>
Fund:	LIBRARY CAPITAL PROJECTS		
	OTHER SERVICES AND CHARGES		\$13,727.27
	CAPITAL OUTLAY		\$4,725.57
	OTHER DISBURSEMENTS		\$7,000.00
	<b>TOTAL</b>		<b>\$25,452.84</b>
Fund:	LIBRARY IMPROVEMENT RESERVE		
	CAPITAL OUTLAY		\$5,915.00
	TRANSFER OF FUNDS		\$65,915.00
	PURCHASE OF INVESTMENTS		\$60,000.00
	<b>TOTAL</b>		<b>\$131,830.00</b>
Fund:	PAYROLL		
	PERSONAL SERVICES		\$23,946.56
	<b>TOTAL</b>		<b>\$23,946.56</b>
<b>TOTAL DISBURSEMENTS:</b>			<b>\$959,209.99</b>

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	008-092-6	\$0.00			\$9,412.74
		LOF MONEY MARKET	93548	\$0.00			\$170,636.76
		LIRF MONEY MARKET	93556	\$0.00			\$71,645.89
		LEASE RENTAL MONEY MARKET	93564	\$0.00			\$2,213.07
<b>Total CASH:</b>							<b>\$253,908.46</b>

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>
09/03/2008	GENERAL	CERTIFICATE OF DEPOSIT	0429467	\$0.00	03/03/2009	1.79	\$30,000.00
10/16/2008	GENERAL	CERTIFICATE OF DEPOSIT	0454759	\$0.00	04/16/2009	1.39	\$30,000.00
<b>Total by Fund:</b>							<b>\$60,000.00</b>
09/03/2008	RAINY DAY	CERTIFICATE OF DEPOSIT	0480439	\$0.00	03/09/2009	1.79	\$30,000.00
10/16/2008	RAINY DAY	CERTIFICATE OF DEPOSIT	0453582	\$0.00	04/16/2009	1.39	\$30,000.00
<b>Total by Fund:</b>							<b>\$60,000.00</b>
09/03/2008	LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	474980	\$0.00	03/03/2009	1.79	\$30,000.00
10/16/2008	LIBRARY IMPROVEMENT RESERVE	CERTIFICATE OF DEPOSIT	476552	\$0.00	04/16/2009	1.39	\$30,000.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MONON TOWN TOWNSHIP PUBLIC LIBRAR ID: 91-5-246

COUNTY: WHITE 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>\$60,000.00</b>
<b>Total INVESTMENTS:</b>							<b>\$180,000.00</b>
<b>Total Cash and Investments:</b>							<b>\$433,908.46</b>

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FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

LONG TERM LEASES

OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$480,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$55,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$425,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$27,785.00

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: MONON TOWN TOWNSHIP PUBLIC LIBRAR ID: 91-5-246

COUNTY: WHITE 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: MONON TOWN TOWNSHIP PUBLIC LIBRAR ID: 91-5-246

COUNTY: WHITE 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	STATE LIBRARY	\$1,800.00	STATE GRANT - STATE TECHNOLOGY	\$1,800.00	\$1,800.00

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

COUNTY: WHITE COUNTY  
 UNIT NAME: MONON TOWN TOWNSHIP PUBLIC LIBRAR

ID: 91-5-246  
 PAGE: 1

	GENERAL	STATE GRANT - STATE TECHNOLOGY	LIBRARY CAPITAL PROJECTS	LIBRARY IMPROVEMENT RESERVE
BALANCE, JANUARY 1	\$62,017.92	\$1,206.00	\$25,366.11	\$0.00
<u>ADDITIONS:</u>				
LAND	\$0.00	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$0.00	\$0.00	\$3,332.97	\$5,915.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$3,332.97</u>	<u>\$5,915.00</u>
<u>REDUCTIONS:</u>				
LAND	\$0.00	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$13,501.00	\$1,206.00	\$4,585.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$13,501.00</u>	<u>\$1,206.00</u>	<u>\$4,585.00</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$48,516.92</u>	<u>\$0.00</u>	<u>\$24,114.08</u>	<u>\$5,915.00</u>

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MONON TOWN TOWNSHIP PUBLIC LIBRAR ID: 91-5-246

COUNTY: WHITE 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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