

FEDERAL IDENTIFICATION NUMBER:  
35-6001833

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

UNIT NAME:  
MARION PUBLIC LIBRARY

COUNTY:  
GRANT COUNTY

ID: 27-5-66  
(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

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- 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: DIRECTOR  
PRINTED NAME OF OFFICIAL: MARY ECKERLE DATE SIGNED: \_\_\_\_\_  
ADDRESS: 600 S. WASHINGTON STREET CITY: MARION  
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 668-2900 EMAIL ADDRESS: MECKERLE@MARION.LIB.IN.US  
ZIP: 46953-0000

\*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 2009

<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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
101 GENERAL	\$700,814.72	\$1,646,240.20	\$1,637,601.34	\$709,453.58	\$0.00	\$709,453.58
301 PETTY CASH	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
850 TRANSFER	\$0.00	\$4,138.00	\$4,138.00	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$702,314.72</b>	<b>\$1,650,378.20</b>	<b>\$1,641,739.34</b>	<b>\$710,953.58</b>	<b>\$0.00</b>	<b>\$710,953.58</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
801 FEDERAL GRANTS # 1	\$440.62	\$3,250.00	\$1,465.57	\$2,225.05	\$0.00	\$2,225.05
501 GIFT	\$38,671.40	\$13,544.63	\$10,564.82	\$41,651.21	\$0.00	\$41,651.21
511 GIFT #2	\$202,893.86	\$57,685.67	\$44,937.21	\$215,642.32	\$0.00	\$215,642.32
521 GIFT #3	\$73,072.25	\$603.80	\$0.00	\$73,676.05	\$0.00	\$73,676.05
531 GIFT #4	\$43,568.15	\$360.01	\$0.00	\$43,928.16	\$0.00	\$43,928.16
541 GIFT #5	\$62,560.35	\$516.92	\$0.00	\$63,077.27	\$0.00	\$63,077.27
551 GIFT #6	\$121,588.40	\$1,004.66	\$0.00	\$122,593.06	\$0.00	\$122,593.06
621 LEVY EXCESS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
601 RAINY DAY	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00
RIVERBOAT REVENUE SHARING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
631 STATE GRANT	\$3,360.00	\$3,360.00	\$3,360.00	\$3,360.00	\$0.00	\$3,360.00
<b>Total by Fund Type:</b>	<b>\$571,155.03</b>	<b>\$80,325.69</b>	<b>\$60,327.60</b>	<b>\$591,153.12</b>	<b>\$0.00</b>	<b>\$591,153.12</b>
<b>FUND TYPE: DEBT SERVICE</b>						
701 BOND AND INTEREST REDEMPTION	\$334,810.23	\$740,562.06	\$773,000.00	\$302,372.29	\$0.00	\$302,372.29
<b>Total by Fund Type:</b>	<b>\$334,810.23</b>	<b>\$740,562.06</b>	<b>\$773,000.00</b>	<b>\$302,372.29</b>	<b>\$0.00</b>	<b>\$302,372.29</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
611 CONSTRUCTION	\$1,914.05	\$4,400.00	\$5,669.98	\$644.07	\$0.00	\$644.07
LIBRARY CAPITAL PROJECTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
201 LIBRARY IMPROVEMENT RESERVE	\$238,322.75	\$60,000.00	\$101,872.82	\$196,449.93	\$0.00	\$196,449.93
<b>Total by Fund Type:</b>	<b>\$240,236.80</b>	<b>\$64,400.00</b>	<b>\$107,542.80</b>	<b>\$197,094.00</b>	<b>\$0.00</b>	<b>\$197,094.00</b>
<b>FUND TYPE: AGENCY</b>						

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MARION PUBLIC LIBRARY

ID: 27-5-66

**CASH UNITS ONLY**

COUNTY: GRANT COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES  
FOR THE FISCAL YEAR ENDING 2009

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<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>
<b>Section I</b>						
LIBRARY CONTRACTUAL SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
999 PAYROLL	\$0.00	\$239,741.75	\$239,741.75	\$0.00	\$0.00	\$0.00
401 PLAC CARD	\$390.00	\$1,830.00	\$1,980.00	\$240.00	\$0.00	\$240.00
<b>Total by Fund Type:</b>	<b>\$390.00</b>	<b>\$241,571.75</b>	<b>\$241,721.75</b>	<b>\$240.00</b>	<b>\$0.00</b>	<b>\$240.00</b>
<b>Subtotal All Funds:</b>	<b>\$1,848,906.78</b>	<b>\$2,777,237.70</b>	<b>\$2,824,331.49</b>	<b>\$1,801,812.99</b>	<b>\$0.00</b>	<b>\$1,801,812.99</b>

**Section II**

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$0.00	
Transfers Out		\$0.00
<b>Net Receipts and Disbursements</b>	<b>\$2,777,237.70</b>	<b>\$2,824,331.49</b>

UNIT NAME: MARION PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: GRANT COUNTY

FOR THE FISCAL YEAR ENDING 2009

	<u>Title</u>	<u>Amount</u>
Fund: <u>101 GENERAL</u>		
1010001	GENERAL PROPERTY TAXES	\$1,073,099.31
1010002	OTHER TAXES	\$54,503.81
	<b>Total for: TAXES</b>	<b>\$1,127,603.12</b>
	FEDERAL GRANTS-OTHER	\$0.00
1010019	STATE GRANTS-OTHER	\$5,055.21
1010006	SPECIAL STATE LIBRARY DISTRIBUTION	\$0.00
1010007	SPECIAL STATE LIBRARY DISTRIBUTION	\$4,302.47
1010004	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$5,038.00
1010003	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$4,397.95
1010005	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$434,080.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$452,873.63</b>
1010012	COPY MACHINE CHARGES	\$3,847.96
1010013	COPY MACHINE CHARGES	\$4,572.42
1010014	COPY MACHINE CHARGES	\$933.95
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$9,354.33</b>
1010009	FINES AND FEES-OTHER	\$33,651.08
1010010	FINES AND FEES-OTHER	\$13,213.60
1010012	FINES AND FEES-OTHER	\$310.00
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$47,174.68</b>
1010008	INTEREST EARNED	\$1,078.15
1010015	MISCELLANEOUS REVENUE-OTHER	\$8,156.29
	<b>Total for: MISCELLANEOUS</b>	<b>\$9,234.44</b>
<b>TOTAL RECEIPTS FOR 101 GENERAL</b>		<b>\$1,646,240.20</b>
Fund: <u>850 TRANSFER</u>		
5110018	STATE GRANTS-OTHER	\$4,138.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$4,138.00</b>
<b>TOTAL RECEIPTS FOR 850 TRANSFER</b>		<b>\$4,138.00</b>
Fund: <u>801 FEDERAL GRANTS # 1</u>		
8010000	FEDERAL GRANTS-OTHER	\$3,250.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$3,250.00</b>
<b>TOTAL RECEIPTS FOR 801 FEDERAL GRANTS # 1</b>		<b>\$3,250.00</b>
Fund: <u>631 STATE GRANT</u>		
6310000	STATE REIMBURSEMENTS FOR SERVICES	\$3,360.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$3,360.00</b>
<b>TOTAL RECEIPTS FOR 631 STATE GRANT</b>		<b>\$3,360.00</b>

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

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 UNIT NAME: MARION PUBLIC LIBRARY  
 COUNTY: GRANT COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>501 GIFT</u>	
5010000	CONTRIBUTIONS AND DONATIONS	\$13,544.63
	<b>Total for: MISCELLANEOUS</b>	<b>\$13,544.63</b>
<b>TOTAL RECEIPTS FOR 501 GIFT</b>		<b>\$13,544.63</b>
Fund:	<u>511 GIFT #2</u>	
5110000	INTEREST EARNED	\$57,685.67
	<b>Total for: MISCELLANEOUS</b>	<b>\$57,685.67</b>
<b>TOTAL RECEIPTS FOR 511 GIFT #2</b>		<b>\$57,685.67</b>
Fund:	<u>521 GIFT #3</u>	
5210000	INTEREST EARNED	\$603.80
	<b>Total for: MISCELLANEOUS</b>	<b>\$603.80</b>
<b>TOTAL RECEIPTS FOR 521 GIFT #3</b>		<b>\$603.80</b>
Fund:	<u>531 GIFT #4</u>	
5310000	INTEREST EARNED	\$360.01
	<b>Total for: MISCELLANEOUS</b>	<b>\$360.01</b>
<b>TOTAL RECEIPTS FOR 531 GIFT #4</b>		<b>\$360.01</b>
Fund:	<u>541 GIFT #5</u>	
5410000	INTEREST EARNED	\$516.92
	<b>Total for: MISCELLANEOUS</b>	<b>\$516.92</b>
<b>TOTAL RECEIPTS FOR 541 GIFT #5</b>		<b>\$516.92</b>
Fund:	<u>551 GIFT #6</u>	
5510000	INTEREST EARNED	\$1,004.66
	<b>Total for: MISCELLANEOUS</b>	<b>\$1,004.66</b>
<b>TOTAL RECEIPTS FOR 551 GIFT #6</b>		<b>\$1,004.66</b>
Fund:	<u>701 BOND AND INTEREST REDEMPTION</u>	
7010000	GENERAL PROPERTY TAXES	\$740,562.06
	<b>Total for: TAXES</b>	<b>\$740,562.06</b>
<b>TOTAL RECEIPTS FOR 701 BOND AND INTEREST REDEMPTION</b>		<b>\$740,562.06</b>
Fund:	<u>611 CONSTRUCTION</u>	
6110000	INSURANCE REIMBURSEMENTS	\$4,400.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$4,400.00</b>
<b>TOTAL RECEIPTS FOR 611 CONSTRUCTION</b>		<b>\$4,400.00</b>

UNIT NAME: MARION PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: GRANT COUNTY

FOR THE FISCAL YEAR ENDING 2009

	<u>Title</u>	<u>Amount</u>
Fund:	<u>201 LIBRARY IMPROVEMENT RESERVE</u>	
2010000	MISCELLANEOUS REVENUE-OTHER	\$60,000.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$60,000.00</b>
<b>TOTAL RECEIPTS FOR 201 LIBRARY IMPROVEMENT RESERVE</b>		<b>\$60,000.00</b>
Fund:	<u>999 PAYROLL</u>	
8010000	FEDERAL GRANTS-OTHER	\$0.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$0.00</b>
9990000	MISCELLANEOUS REVENUE-OTHER	\$239,741.75
9990000	MISCELLANEOUS REVENUE-OTHER	\$0.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$239,741.75</b>
<b>TOTAL RECEIPTS FOR 999 PAYROLL</b>		<b>\$239,741.75</b>
Fund:	<u>401 PLAC CARD</u>	
4010000	PLAC CARD SALES	\$1,830.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$1,830.00</b>
<b>TOTAL RECEIPTS FOR 401 PLAC CARD</b>		<b>\$1,830.00</b>
<b>Total Receipts:</b>		<b>\$2,777,237.70</b>

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

ID: 27-5-66 PAGE: 1  
COUNTY: GRANT COUNTY  
UNIT NAME: MARION PUBLIC LIBRARY

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Fund:	101 GENERAL		
	PERSONAL SERVICES		\$1,071,570.74
	SUPPLIES		\$41,819.32
	OTHER SERVICES AND CHARGES		\$312,084.15
	CAPITAL OUTLAY		\$212,127.13
	<b>TOTAL</b>		<b>\$1,637,601.34</b>

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Fund:	850 TRANSFER		
	OTHER DISBURSEMENTS		\$4,138.00
	TRANSFER OF FUNDS		\$0.00
	<b>TOTAL</b>		<b>\$4,138.00</b>

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Fund:	801 FEDERAL GRANTS # 1		
	OTHER DISBURSEMENTS		\$1,465.57
	<b>TOTAL</b>		<b>\$1,465.57</b>

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Fund:	631 STATE GRANT		
	OTHER DISBURSEMENTS		\$3,360.00
	<b>TOTAL</b>		<b>\$3,360.00</b>

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Fund:	501 GIFT		
	OTHER DISBURSEMENTS		\$10,564.82
	<b>TOTAL</b>		<b>\$10,564.82</b>

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Fund:	511 GIFT #2		
	OTHER DISBURSEMENTS		\$44,937.21
	<b>TOTAL</b>		<b>\$44,937.21</b>

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Fund:	701 BOND AND INTEREST REDEMPTION		
	OTHER DISBURSEMENTS		\$773,000.00
	<b>TOTAL</b>		<b>\$773,000.00</b>

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Fund:	611 CONSTRUCTION		
	OTHER DISBURSEMENTS		\$5,669.98
	<b>TOTAL</b>		<b>\$5,669.98</b>

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Fund:	201 LIBRARY IMPROVEMENT RESERVE		
	OTHER DISBURSEMENTS		\$101,872.82
	<b>TOTAL</b>		<b>\$101,872.82</b>

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Fund:	999 PAYROLL		
	OTHER DISBURSEMENTS		\$239,741.75
	<b>TOTAL</b>		<b>\$239,741.75</b>

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Fund:	401 PLAC CARD		
	OTHER DISBURSEMENTS		\$1,980.00
	<b>TOTAL</b>		<b>\$1,980.00</b>

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

ID: 27-5-66

PAGE: 2

COUNTY: GRANT COUNTY

UNIT NAME: MARION PUBLIC LIBRARY

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**TOTAL DISBURSEMENTS:**

**\$2,824,331.49**

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CASH

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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>
		REGIONS CHECKING	0000154563				\$1,281,396.13
		REGIONS BANK - PETTY CASH	0000589322				\$1,500.00
		SALIN BANK - WEBSTER	616596094				\$215,642.32
		SALIN BANK -GIFT FUNDS	51051367				\$303,274.54

**Total CASH:** **\$1,801,812.99**

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**Total Cash and Investments:** **\$1,801,812.99**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MARION PUBLIC LIBRARY  
COUNTY: GRANT COUNTY

ID: 27-5-66

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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:

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	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MARION PUBLIC LIBRARY

ID: 27-5-66

COUNTY: GRANT COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2009

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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: MARION PUBLIC LIBRARY

ID: 27-5-66

COUNTY: GRANT COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2009

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>
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(LAR-1) ANNUAL FINANCIAL REPORT  
PART 9 - REPORT ON CAPITAL ASSETS  
FOR THE FISCAL YEAR ENDING 2009

COUNTY: GRANT COUNTY  
UNIT NAME: MARION PUBLIC LIBRARY

ID: 27-5-66  
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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: MARION PUBLIC LIBRARY

ID: 27-5-66

COUNTY: GRANT COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES  
FOR THE FISCAL YEAR ENDING 2009

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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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