

THE LIBRARY OF CONGRESS
Consolidating Schedule - Financial Position Information
As of September 30, 1996

	APPROPRIATION	REIMBURSABLE	GIFT AND TRUST	REVOLVING	CUSTODIAL	COMBINED	ELIMINATIONS	CONSOLIDATED
ASSETS								
Entity Assets:								
Intragovernmental Assets								
Fund Balance with Treasury	\$ 115,638,365	\$ 33,569,729	\$ 16,680,345	\$ 5,530,054		\$ 171,418,493		\$ 171,418,493
Investments			17,801,646			17,801,646		17,801,646
Accounts Receivable, Net	220,594	5,781,829	66,588	350,768		6,419,779	\$ (432,127)	5,987,652
Interest Receivable			238,152			238,152		238,152
Governmental Assets								
Investments			10,407,582			10,407,582		10,407,582
Accounts Receivable, Net	157,730	32,628	984	279,577		470,919		470,919
Advances	4,014	1,056	1,359			6,429		6,429
Pledges Receivable - Donations			10,344,882			10,344,882		10,344,882
Cash and Other Monetary Assets	134,788		427,149	12,302		574,239		574,239
Inventory				374,605		374,605		374,605
Operating Materials and Supplies	1,601,690			495,927		2,097,617		2,097,617
Property and Equipment, Net	47,265,782			869,865		48,135,647		48,135,647
Library Collections								
Total Entity Assets	<u>165,022,963</u>	<u>39,385,242</u>	<u>55,968,687</u>	<u>7,913,098</u>		<u>268,289,990</u>	<u>(432,127)</u>	<u>267,857,863</u>
Non-Entity Assets:								
Fund Balance with Treasury					\$ 247,312	247,312		247,312
Investments, Intragovernmental Securities					639,546,033	639,546,033		639,546,033
Accounts Receivable, Net - Intragovernmental	99,484					99,484		99,484
Accounts Receivable, Net - Public	3,181					3,181		3,181
Interest Receivable					533,052	533,052		533,052
Cash and Other Monetary Assets					63,965	63,965		63,965
Total Non-Entity Assets	<u>102,665</u>				<u>640,390,362</u>	<u>640,493,027</u>		<u>640,493,027</u>
Total Assets	<u>\$ 165,125,628</u>	<u>\$ 39,385,242</u>	<u>\$ 55,968,687</u>	<u>\$ 7,913,098</u>	<u>\$ 640,390,362</u>	<u>\$ 908,783,017</u>	<u>\$ (432,127)</u>	<u>\$ 908,350,890</u>

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	<u>APPROPRIATION</u>	<u>REIMBURSABLE</u>	<u>GIFT AND TRUST</u>	<u>REVOLVING</u>	<u>CUSTODIAL</u>	<u>COMBINED</u>	<u>ELIMINATIONS</u>	<u>CONSOLIDATED</u>
LIABILITIES								
Liabilities Covered by Budgetary Resources:								
Accounts Payable - Intragovernmental	\$ 852,733	\$ 126,278	\$ 42,632	\$ 36		\$ 1,021,679	\$ (432,127)	\$ 589,552
Accounts Payable - Public	9,778,007	6,221,670	652,114	432,385		17,084,176		17,084,176
Accrued Funded Payroll, Benefits	10,268,312	353,020	262,054	378,778		11,262,164		11,262,164
Total Liabilities Covered by Budgetary Resources	<u>20,899,052</u>	<u>6,700,968</u>	<u>956,800</u>	<u>811,199</u>		<u>29,368,019</u>	<u>(432,127)</u>	<u>28,935,892</u>
Liabilities not Covered by Budgetary Resources:								
Accounts Payable - Public					\$ 35,745	35,745		35,745
Advances From Others - Intragovernmental		32,861,194				32,861,194		32,861,194
Advances From Others - Public				724,181		724,181		724,181
Custodial and Deposit Account Liability	3,766,861				640,354,617	644,121,478		644,121,478
Receipts Held for Treasury	102,665					102,665		102,665
Accrued Unfunded Annual and Compensatory Leave	14,442,659	412,174				14,854,833		14,854,833
Accrued Unfunded Workers' Compensation	11,482,475					11,482,475		11,482,475
Capital Lease Liabilities	816,954			127,658		944,612		944,612
Total Liabilities not Covered by Budgetary Resources	<u>30,611,614</u>	<u>33,273,368</u>		<u>851,839</u>	<u>640,390,362</u>	<u>705,127,183</u>		<u>705,127,183</u>
Total Liabilities	<u>51,510,666</u>	<u>39,974,336</u>	<u>956,800</u>	<u>1,663,038</u>	<u>640,390,362</u>	<u>734,495,202</u>	<u>(432,127)</u>	<u>734,063,075</u>
NET POSITION								
Balances:								
Unexpended Appropriations	91,074,632					91,074,632		91,074,632
Invested Capital	46,942,508					46,942,508		46,942,508
Cumulative Results of Operations	414,945	(176,920)	39,774,641	6,250,060		46,262,726		46,262,726
Unrealized Gain on Governmental Investments			71,319			71,319		71,319
Donations and Other - Restricted	1,108,011		15,165,927			16,273,938		16,273,938
Future Funding Requirements	(25,925,134)	(412,174)				(26,337,308)		(26,337,308)
Total Net Position	<u>113,614,962</u>	<u>(589,094)</u>	<u>55,011,887</u>	<u>6,250,060</u>		<u>174,287,815</u>		<u>174,287,815</u>
Total Liabilities and Net Position	<u>\$ 165,125,628</u>	<u>\$ 39,385,242</u>	<u>\$ 55,968,687</u>	<u>\$ 7,913,098</u>	<u>\$ 640,390,362</u>	<u>\$ 908,783,017</u>	<u>\$ (432,127)</u>	<u>\$ 908,350,890</u>

THE LIBRARY OF CONGRESS
Consolidating Schedule - Operations and Changes in Net Position
For the Year Ended September 30, 1996

	APPROPRIATION	REIMBURSABLE	GIFT AND TRUST	REVOLVING	CUSTODIAL	COMBINED	ELIMINATIONS	CONSOLIDATED
Revenues and Financing Sources								
Appropriated Capital Used	\$ 344,504,290					\$ 344,504,290		\$ 344,504,290
Revenue from Sales of Goods			\$ 772	\$ 1,097,482		1,098,254	\$ (8,737)	1,089,517
Revenue from Services Provided	1,308,984	\$ 56,626,302	(153)	6,020,491		63,955,624	(7,498,586)	56,457,038
Donations			15,009,468	265,393		15,274,861		15,274,861
Interest, Non-Federal			450,551			450,551		450,551
Interest, Federal			1,699,951			1,699,951		1,699,951
Other Revenues and Financing Sources	213,242		932,493			1,145,735	(46,497)	1,099,238
Less: Receipts Transferred to Treasury	(213,242)					(213,242)		(213,242)
Total Revenues and Financing Sources	345,813,274	56,626,302	18,093,082	7,383,366		427,916,024	(7,553,820)	420,362,204
Expenses								
Operating Expenses:								
Personnel Services and Benefits	238,893,111	7,390,673	3,293,957	4,093,641		253,671,382	(6,805)	253,664,577
Travel and Transportation	1,925,573	148,910	540,734	67,800		2,683,017	(1,665)	2,681,352
Rental, Communication, and Utilities	9,041,408	1,102,788	228,880	249,201		10,622,277		10,622,277
Printing and Reproduction	6,558,655	163,294	298,851	87,720		7,108,520	(1,639,932)	5,468,588
Contractual Services	27,694,766	19,848,710	4,888,987	986,773		53,419,236	(2,652,104)	50,767,132
Supplies and Materials	6,963,316	61,808	186,932	1,303,675		8,515,731	(1,212,636)	7,303,095
Library Materials	28,193,694	27,665,163	1,018,689	481		56,878,027	(2,040,678)	54,837,349
Non-Capitalizable Equipment	13,374,215	282,037	2,899,284	42,883		16,598,419		16,598,419
Other Operating Expenses	189		117,526			117,715		117,715
Depreciation and Amortization	12,736,710			149,946		12,886,656		12,886,656
Other Expenses	114,020	(37,753)	30,589	14,725		121,581		121,581
Total Expenses	345,495,657	56,625,630	13,504,429	6,996,845		422,622,561	(7,553,820)	415,068,741
Excess of Revenues and Financing Sources over Expenses								
	\$ 317,617	\$ 672	\$ 4,588,653	\$ 386,521		\$ 5,293,463		\$ 5,293,463
Changes in Net Position								
Net Position, Beginning Balance, as Previously Stated								
	\$ 123,113,772	\$ (643,304)	\$ 51,539,824	\$ 5,521,569		\$ 179,531,861		\$ 179,531,861
Adjustments	(7,806,165)	53,538	4,519	341,970		(7,406,138)		(7,406,138)
Net Position, Beginning Balance, as Restated	115,307,607	(589,766)	51,544,343	5,863,539		172,125,723		172,125,723
Excess of Revenues and Financing Sources over Expenses								
	317,617	672	4,588,653	386,521		5,293,463		5,293,463
Non-Operating Changes	(2,010,262)		(1,121,109)			(3,131,371)		(3,131,371)
Net Position, Ending Balance	\$ 113,614,962	\$ (589,094)	\$ 55,011,887	\$ 6,250,060		\$ 174,287,815		\$ 174,287,815