

**THE LIBRARY OF CONGRESS**  
**Consolidating Schedule - Financial Position Information**

As of September 30, 1997

	APPROPRIATION	REIMBURSABLE	GIFT AND TRUST	REVOLVING	CUSTODIAL	COMBINED	ELIMINATIONS	CONSOLIDATED
<b>ASSETS</b>								
<b>Entity Assets:</b>								
Intragovernmental Assets								
Fund Balance with Treasury	\$ 102,175,094	\$ 33,922,410	\$ 18,661,830	\$ 5,936,531		\$ 160,695,865		\$ 160,695,865
Investments			19,045,045			19,045,045		19,045,045
Accounts Receivable, Net	1,056,448	4,540,911	28,882	311,650		5,937,891	\$ (633,571)	5,304,320
Interest Receivable			201,005			201,005		201,005
Governmental Assets								
Investments			11,949,516			11,949,516		11,949,516
Accounts Receivable, Net	77,578	26,321	5,804	192,055		301,758		301,758
Advances and Prepayments	26,820	527	5,089			32,436		32,436
Pledges Receivable - Donations			11,851,685			11,851,685		11,851,685
Cash and Other Monetary Assets	269,837	196,432	181,878	60,251		708,398		708,398
Inventory				795,092		795,092		795,092
Operating Materials and Supplies	1,218,728			88,519		1,307,247		1,307,247
Property and Equipment, Net	59,211,085			554,273		59,765,358		59,765,358
Library Collections								
<b>Total Entity Assets</b>	<u>164,035,590</u>	<u>38,686,601</u>	<u>61,930,734</u>	<u>7,938,371</u>		<u>272,591,296</u>	<u>(633,571)</u>	<u>271,957,725</u>
<b>Non-Entity Assets:</b>								
Fund Balance with Treasury					\$ 148,062	148,062		148,062
Investments, Intragovernmental Securities					728,085,884	728,085,884		728,085,884
Accounts Receivable, Net - Intragovernmental	88,539					88,539		88,539
Accounts Receivable, Net - Public	4,232					4,232		4,232
Interest Receivable					427,142	427,142		427,142
Cash and Other Monetary Assets					22,759	22,759		22,759
<b>Total Non-Entity Assets</b>	<u>92,771</u>				<u>728,683,847</u>	<u>728,776,618</u>		<u>728,776,618</u>
<b>Total Assets</b>	<u>\$ 164,128,361</u>	<u>\$ 38,686,601</u>	<u>\$ 61,930,734</u>	<u>\$ 7,938,371</u>	<u>\$ 728,683,847</u>	<u>\$ 1,001,367,914</u>	<u>\$ (633,571)</u>	<u>\$ 1,000,734,343</u>

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**Consolidating Schedule - Financial Position Information**

As of September 30, 1997

	<b>APPROPRIATION</b>	<b>REIMBURSABLE</b>	<b>GIFT AND TRUST</b>	<b>REVOLVING</b>	<b>CUSTODIAL</b>	<b>COMBINED</b>	<b>ELIMINATIONS</b>	<b>CONSOLIDATED</b>
<b>LIABILITIES</b>								
<b>Liabilities Covered by Budgetary Resources:</b>								
Accounts Payable - Intragovernmental	\$ 1,081,309	\$ 22,168	\$ 92,326	\$ 1,688	.	\$ 1,197,490	\$ (633,571)	\$ 563,918
Accounts Payable - Public	12,035,016	4,743,741	565,257	314,391		17,658,405		17,658,405
Accrued Funded Payroll, Benefits	11,535,624	326,416	213,465	383,775		12,459,280		12,459,280
<b>Total Liabilities Covered by Budgetary Resources</b>	<u>24,651,949</u>	<u>5,092,325</u>	<u>871,048</u>	<u>699,853</u>		<u>31,315,175</u>	<u>(633,571)</u>	<u>30,681,604</u>
<b>Liabilities not Covered by Budgetary Resources:</b>								
Accounts Payable - Public					\$ 73,494	73,494		73,494
Advances From Others - Intragovernmental		33,582,972				33,582,972		33,582,972
Advances From Others - Public				796,170		796,170		796,170
Custodial and Deposit Account Liability	3,627,618				728,610,353	732,237,971		732,237,971
Receipts Held for Treasury	92,323					92,323		92,323
Accrued Unfunded Annual and Compensatory Leave	14,897,419	410,144				15,307,563		15,307,563
Accrued Unfunded Workers' Compensation	11,982,622					11,982,622		11,982,622
Capital Lease Liabilities	264,548			136,673		401,221		401,221
<b>Total Liabilities not Covered by Budgetary Resources</b>	<u>30,864,530</u>	<u>33,993,116</u>		<u>932,843</u>	<u>728,683,847</u>	<u>794,474,336</u>		<u>794,474,336</u>
<b>Total Liabilities</b>	<u>55,516,479</u>	<u>39,085,441</u>	<u>871,048</u>	<u>1,632,696</u>	<u>728,683,847</u>	<u>825,789,511</u>	<u>(633,571)</u>	<u>825,155,940</u>
<b>NET POSITION</b>								
<b>Balances:</b>								
Unexpended Appropriations	74,420,165					74,420,165		74,420,165
Invested Capital	57,727,290					57,727,290		57,727,290
Cumulative Results of Operations	2,187,291	11,304	44,450,752	6,305,675		52,955,022		52,955,022
Unrealized Gain on Governmental Investments			847,337			847,337		847,337
Donations and Other - Restricted	1,157,177		15,761,597			16,918,774		16,918,774
Future Funding Requirements	(26,880,041)	(410,144)				(27,290,185)		(27,290,185)
<b>Total Net Position</b>	<u>108,611,882</u>	<u>(398,840)</u>	<u>61,059,686</u>	<u>6,305,675</u>		<u>175,578,403</u>		<u>175,578,403</u>
<b>Total Liabilities and Net Position</b>	<u>\$ 164,128,361</u>	<u>\$ 38,686,601</u>	<u>\$ 61,930,734</u>	<u>\$ 7,938,371</u>	<u>\$ 728,683,847</u>	<u>\$ 1,001,367,914</u>	<u>\$ (633,571)</u>	<u>\$ 1,000,734,343</u>

**THE LIBRARY OF CONGRESS**  
**Consolidating Schedule - Operations and Changes in Net Position**  
For the Year Ended September 30, 1997

	APPROPRIATION	REIMBURSABLE	GIFT AND TRUST	REVOLVING	CUSTODIAL	COMBINED	ELIMINATIONS	CONSOLIDATED
<b>Revenues and Financing Sources</b>								
Appropriated Capital Used	\$ 357,859,020					\$ 357,859,020		\$ 357,859,020
Revenue from Sales of Goods			\$ 148	\$ 1,324,923		1,325,071	\$ (39,996)	1,285,075
Revenue from Services Provided	2,635,456	\$ 58,111,749	-	5,933,358		66,680,563	(9,624,288)	57,056,275
Donations			16,558,319	92,204		16,650,523		16,650,523
Interest, Non-Federal			457,934			457,934		457,934
Interest, Federal			1,623,468			1,623,468		1,623,468
Imputed Financing	21,208,399	539,814	124,910	393,419		22,266,542		22,266,542
Other Revenues and Financing Sources	493,074		344,676	110,331		948,081		948,081
Less: Receipts Transferred to Treasury	(312,684)					(312,684)		(312,684)
<b>Total Revenues and Financing Sources</b>	<u>381,883,265</u>	<u>58,651,563</u>	<u>19,109,455</u>	<u>7,854,235</u>		<u>467,498,518</u>	<u>(9,664,284)</u>	<u>457,834,234</u>
<b>Expenses</b>								
Operating Expenses:								
Personnel Services and Benefits	266,762,193	7,588,975	4,512,062	4,380,773		283,244,003	508,273	283,752,276
Travel and Transportation	1,582,777	203,002	515,156	79,897		2,380,832	13,130	2,393,962
Rental, Communication, and Utilities	9,467,401	777,090	290,525	393,392		10,928,408		10,928,408
Printing and Reproduction	6,830,792	148,832	412,861	38,863		7,431,348	(2,281,922)	5,149,426
Contractual Services	31,578,737	19,213,792	4,950,874	1,019,708		56,763,111	(4,107,840)	52,655,271
Supplies and Materials	8,002,452	105,876	217,644	1,527,122		9,853,094	(1,422,316)	8,430,778
Library Materials	31,698,071	30,249,142	1,639,723	158		63,587,094	(2,373,609)	61,213,485
Non-Capitalizable Equipment	10,572,194	318,348	316,755	24,100		11,231,397		11,231,397
Other Operating Expenses	22		655,728	600		656,350		656,350
Depreciation and Amortization	15,824,930		11,756	305,250		16,141,936		16,141,936
Other Expenses	293,574	(143,748)	174	28,757		178,757		178,757
<b>Total Expenses</b>	<u>382,613,143</u>	<u>58,461,309</u>	<u>13,523,258</u>	<u>7,798,620</u>		<u>462,396,330</u>	<u>(9,664,284)</u>	<u>452,732,046</u>
<b>Excess of Revenues and Financing Sources over Expenses</b>	<u>\$ (729,878)</u>	<u>\$ 190,254</u>	<u>\$ 5,586,197</u>	<u>\$ 55,615</u>		<u>\$ 5,102,188</u>		<u>\$ 5,102,188</u>
<b>Changes in Net Position</b>								
Net Position, Beginning Balance, as Previously Stated	\$ 113,614,962	\$ (589,094)	\$ 55,011,887	\$ 6,250,060		\$ 174,287,815		\$ 174,287,815
Excess of Revenues and Financing Sources over Expenses	(729,878)	190,254	5,586,197	55,615		5,102,188		5,102,188
Non-Operating Changes	(4,273,202)		461,602			(3,811,600)		(3,811,600)
<b>Net Position, Ending Balance</b>	<u>\$ 108,611,882</u>	<u>\$ (398,840)</u>	<u>\$ 61,059,686</u>	<u>\$ 6,305,675</u>		<u>\$ 175,578,403</u>		<u>\$ 175,578,403</u>