

# THE LIBRARY OF CONGRESS

## Consolidating Schedule - Balance Sheet

As of September 30, 1998

<b>ASSETS</b>	<b>Combined</b>	<b>Eliminations</b>	<b>Consolidated</b>
<b>Entity Assets:</b>			
Intragovernmental Assets			
Fund Balance with Treasury (Note 2)	\$ 160,979,876		\$ 160,979,876
Investments (Note 5)	28,304,242		28,304,242
Accounts Receivable, Net (Note 6.A)	7,806,525	\$ 1,403,828	6,402,697
Investments (Note 5)	14,821,882		14,821,882
Accounts Receivable, Net (Note 6.A)	628,804		628,804
Pledges Receivable - Donations (Note 6.B)	17,331,017		17,331,017
Cash and Other Monetary Assets (Note 3)	999,184		999,184
Inventory and Related Property, Net (Note 7)	2,891,483		2,891,483
General Property, Plant and Equipment, Net (Note 8)	60,813,267		60,813,267
Other Assets	7,410		7,410
Library Collections (Note 1.M)			
<b>Total Entity Assets</b>	294,583,690	1,403,828	293,179,862
<b>Non-Entity Assets:</b>			
Fund Balance with Treasury (Note 2)	253,664		253,664
Investments, Intragovernmental Securities (Note 5)	704,613,355		704,613,355
Accounts Receivable, Net - Intragovernmental (Note 6.A)	52,683		52,683
Other Assets	47		47
<b>Total Non-Entity Assets</b>	704,919,749		704,919,749
<b>Total Assets</b>	\$ 999,503,439	\$ 1,403,828	\$ 998,099,611
<b>LIABILITIES</b>			
<b>Liabilities Covered by Budgetary Resources:</b>			
Intragovernmental liabilities			
Accounts Payable	\$ 2,060,091	\$ 1,403,828	\$ 656,263
Advances from Others	27,617,750		27,617,750
Accounts Payable	26,104,933		26,104,933
Advances From Others	1,922,522		1,922,522
Custodial and Deposit Account Liability	704,867,023		704,867,023
Accrued Funded Payroll, Benefits	13,737,605		13,737,605
Other Liabilities (Note 12)	320,338		320,338
<b>Total Liabilities Covered by Budgetary Resources</b>	776,630,262	1,403,828	775,226,434
<b>Liabilities not Covered by Budgetary Resources:</b>			
Custodial and Deposit Account Liability	4,369,090		4,369,090
Accrued Unfunded Annual and Compensatory Leave	16,178,474		16,178,474
Accrued Unfunded Workers' Compensation (Note 10)	11,704,536		11,704,536
Other Liabilities (Note 12)	973,107		973,107
<b>Total Liabilities not Covered by Budgetary Resources</b>	33,225,207		33,225,207
<b>Total Liabilities</b>	809,855,469	1,403,828	808,451,641
<b>NET POSITION</b>			
<b>Balances:</b>			
Unexpended Appropriations (Note 13)	68,371,322		68,371,322
Cumulative Results of Operations	121,276,648		121,276,648
<b>Total Net Position</b>	189,647,970		189,647,970
<b>Total Liabilities and Net Position</b>	\$ 999,503,439	\$ 1,403,828	\$ 998,099,611

See accompanying independent auditors' report.

# THE LIBRARY OF CONGRESS

## Consolidating Schedule - Net Costs

For the Year Ended September 30, 1998

<b>Net Costs by Program Area:</b>	<b>Combined</b>	<b>Eliminations</b>	<b>Consolidated</b>
<b>Library Services:</b>			
Program Costs	\$ 219,977,200	\$ 5,209,339	\$ 214,767,861
Less Earned Revenue	4,992,209		4,992,209
Net Program Costs	<u>214,984,991</u>	<u>5,209,339</u>	<u>209,775,652</u>
<b>Law Library:</b>			
Program Costs	13,501,902	135,356	13,366,546
Less Earned Revenue			
Net Program Costs	<u>13,501,902</u>	<u>135,356</u>	<u>13,366,546</u>
<b>Copyright Office:</b>			
Program Costs	47,166,087	660,908	46,505,179
Less Earned Revenue	18,771,177		18,771,177
Net Program Costs	<u>28,394,910</u>	<u>660,908</u>	<u>27,734,002</u>
<b>Congressional Research Service:</b>			
Program Costs	89,635,698	1,254,622	88,381,076
Less Earned Revenue	68		68
Net Program Costs	<u>89,635,630</u>	<u>1,254,622</u>	<u>88,381,008</u>
<b>National Library Service for the Blind and Physically Handicapped:</b>			
Program Costs	46,216,778	104,352	46,112,426
Less Earned Revenue			
Net Program Costs	<u>46,216,778</u>	<u>104,352</u>	<u>46,112,426</u>
<b>Reimbursable Funds:</b>			
Program Costs	63,331,095	883,066	62,448,029
Less Earned Revenue	61,738,532	5,199,073	56,539,459
Net Program Costs	<u>1,592,563</u>	<u>(4,316,007)</u>	<u>5,908,570</u>
<b>Revolving Funds:</b>			
Program Costs	13,626,591	362,783	13,263,808
Less Earned Revenue	9,381,878	3,411,353	5,970,525
Net Program Costs	<u>4,244,713</u>	<u>(3,048,570)</u>	<u>7,293,283</u>
Costs not Assigned to Programs	522		522
Less Earned Revenue not Attributed to Programs	<u>(10,536)</u>		<u>(10,536)</u>
<b>Net Costs of Operations</b>	<u>\$ 398,582,545</u>		<u>\$ 398,582,545</u>

See accompanying independent auditors' report.

# THE LIBRARY OF CONGRESS

## Supplemental Schedule of Program Costs

For the Year Ended September 30, 1998

<b>Net Costs by Program Area:</b>	<b>Combined</b>	<b>Eliminations</b>	<b>Consolidated</b>
<b>Library Services:</b>			
Intragovernmental			
Production	\$ 59,528,874	\$ 5,209,339	\$ 54,319,535
Non-Production	38,757		38,757
With the Public			
Production	160,354,467		160,354,467
Non-Production	55,102		55,102
Total Program Costs	219,977,200	5,209,339	214,767,861
<b>Law Library:</b>			
Intragovernmental			
Production	4,105,282	135,356	3,969,926
Non-Production	2,615		2,615
With the Public			
Production	9,394,005		9,394,005
Non-Production			
Total Program Costs	13,501,902	135,356	13,366,546
<b>Copyright Office:</b>			
Intragovernmental			
Production	13,250,347	660,908	12,589,439
Non-Production	18,780		18,780
With the Public			
Production	33,896,960		33,896,960
Non-Production			
Total Program Costs	47,166,087	660,908	46,505,179
<b>Congressional Research Service:</b>			
Intragovernmental			
Production	21,191,533	1,254,622	19,936,911
Non-Production	34,413		34,413
With the Public			
Production	68,409,752		68,409,752
Non-Production			
Total Program Costs	89,635,698	1,254,622	88,381,076
<b>National Library Service for the Blind and Physically Handicapped:</b>			
Intragovernmental			
Production	3,869,107	104,352	3,764,755
Non-Production	4,286		4,286
With the Public			
Production	42,343,385		42,343,385
Non-Production			
Total Program Costs	46,216,778	104,352	46,112,426
<b>Reimbursable Funds:</b>			
Intragovernmental			
Production	4,317,228	883,066	3,434,162
Non-Production	14,943		14,943
With the Public			
Production	58,998,924		58,998,924
Non-Production			
Total Program Costs	63,331,095	883,066	62,448,029
<b>Revolving Funds:</b>			
Intragovernmental			
Production	3,627,849	362,783	3,265,066
Non-Production	17,121		17,121
With the Public			
Production	9,981,621		9,981,621
Non-Production			
Total Program Costs	13,626,591	362,783	13,263,808
<b>Costs not Assigned to Programs</b>			
With the Public			
Production	522		522
Non-Production			
Total Program Costs	522		522

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