



ANNUAL REPORT

The Texas State Library and Archives Commission



TEXAS STATE LIBRARY

AUSTIN, TEXAS

AUSTIN, TEXAS

AUGUST 31, 1986

ANNUAL FINANCIAL REPORT

TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

Austin, Texas

Year Ended August 31, 1986

Dorman H. Winfrey

Director-Librarian

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TEXAS STATE LIBRARY

LORENZO DE ZAVALA STATE ARCHIVES AND LIBRARY BUILDING
BOX 12927, AUSTIN, TEXAS 78711



Texas State Library
and Archives Commission



Dorman H. Winfrey
Director and Librarian

December 9, 1986

Honorable Mark White
Governor of Texas
State Capitol
Austin, Texas

Dear Governor White:

In accordance with the requirements in Article V, Section 54 of Senate Bill No. 1, enacted by the 69th Legislature, Third Called Session, I am respectfully submitting the Texas State Library and Archives Commission's Annual Financial Report for the fiscal year ending August 31, 1986.

This report presents the fiscal activities of the Texas State Library and incorporates exhibits, schedules, and fiscal notes as prescribed by the State Auditor.

Sincerely,

A handwritten signature in cursive script that reads "William D. Gooch".

William D. Gooch
Assistant State Librarian

cc: State Auditor
Legislative Budget Board
Comptroller of Public Accounts

AN EQUAL OPPORTUNITY EMPLOYER



Administration	(512) 463-5460	Information Services	(512) 463-5455
Administrative Services	(512) 463-5474	Library Development	(512) 463-5465
Archives	(512) 463-5480	Local Records	(512) 463-5478
Data Processing	(512) 463-5481	Records Management	(512) 454-2705
Blind and Physically Handicapped	(512) 463-5458		

GENERAL PURPOSE FINANCIAL STATEMENTS

TEXAS STATE LIBRARY AND ARCHIVES COMMISSION
Austin, Texas

EXHIBIT I

COMBINED BALANCE SHEET -
 ALL GOVERNMENTAL FUND TYPES AND ACCOUNT GROUPS
 August 31, 1986
(With Comparative Memorandum Totals at August 31, 1985)

	Governmental Fund Types		Fiduciary
	General	Special Revenue (Exh. A-1)	Fund Type- Agency (Exh. B-1)
	\$	\$	\$
<u>ASSETS AND OTHER DEBITS</u>			
<u>Current Assets</u>			
Cash on Hand	1,752.57		
Cash in Banks			
Travel Advance	4,253.00		
Petty Cash	726.00		
Demand Account		453.29	
Savings Account		4,991.10	
Cash in State Treasury		23,928.25	68.75
Legislative Appropriations	2,625,402.22		
Accounts Receivable	2,422.96	340.86	
Interagency Receivables	62,383.86		
Federal Grants Receivable		279,197.60	1,251,643.07
Consumable Inventories	82,223.37		
Merchandise Inventories	41,892.26		
Reimbursements Due			
Total Current Assets	2,821,056.24	308,911.10	1,251,711.82
<u>Fixed Assets</u>			
Total Fixed Assets			
<u>Other Debits</u>			
Resources to be Provided in Future Years			
Total Assets and Other Debits	2,821,056.24	308,911.10	1,251,711.82

Account Groups		Memorandum Totals	
General Fixed Assets	General Long-Term Debt	August 31,	
		1986	1985
\$	\$	\$	\$
		1,752.57	9,796.65
		4,253.00	3,661.00
		726.00	226.00
		453.29	453.29
		4,991.10	4,361.92
		23,997.00	24,885.93
		2,625,402.22	4,221,084.60
		2,763.82	19,219.75
		62,383.86	37,474.29
		1,530,840.67	1,211,926.89
		82,223.37	12,204.95
		41,892.26	55,606.68
		-	430.20
		<u>4,381,679.16</u>	<u>5,601,332.15</u>
<u>9,437,709.95</u>		<u>9,437,709.95</u>	<u>7,434,347.86</u>
	<u>227,682.92</u>	<u>227,682.92</u>	<u>210,878.52</u>
<u>9,437,709.95</u>	<u>227,682.92</u>	<u>14,047,072.03</u>	<u>13,246,558.53</u>

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TEXAS STATE LIBRARY AND ARCHIVES COMMISSION
Austin, Texas

EXHIBIT I

COMBINED BALANCE SHEET -
 ALL GOVERNMENTAL FUND TYPES AND ACCOUNT GROUPS
 August 31, 1986
(With Comparative Memorandum Totals at August 31, 1985)
 (concluded)

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>
	<u>General</u>	<u>Special Revenue (Exh. A-1)</u>	<u>Agency (Exh. B-1)</u>
	\$	\$	\$
<u>LIABILITIES AND FUND EQUITY</u>			
<u>Current Liabilities</u>			
Accounts Payable	959,671.09	286,257.10	1,072,709.14
Funds Held in Custody for Others			68.75
Grants Refundable			178,933.93
Deferred Revenue		<u>872.20</u>	
Total Current Liabilities	<u>959,671.09</u>	<u>287,129.30</u>	<u>1,251,711.82</u>
<u>Long-Term Liabilities</u>			
Employee Compensable Leave Balances	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>959,671.09</u>	<u>287,129.30</u>	<u>1,251,711.82</u>
<u>Fund Equity</u>			
Investment in General Fixed Assets			
Fund Balances:			
Reserved for -			
Imprest Accounts	5,500.00		
Encumbrances (Exh. III)	2,369.22		
Unencumbered Legislative Appropriations -			
Subject to Lapse	1,568,814.00		
Future Operations	160,586.30	5,785.25	
Consumable Inventories	82,223.37		
Merchandise Inventories	41,892.26		
Unreserved Earned Federal and			
Other Funds		<u>15,996.55</u>	
Total Fund Equity	<u>1,861,385.15</u>	<u>21,781.80</u>	<u>-</u>
 Total Liabilities and Fund Equity	 <u>2,821,056.24</u>	 <u>308,911.10</u>	 <u>1,251,711.82</u>

The accompanying Notes to the Financial Statements are an integral part of this exhibit.

<u>Account Groups</u>		<u>Memorandum Totals</u>	
<u>General</u>	<u>General</u>	<u>August -31,</u>	
<u>Fixed</u>	<u>Long-Term</u>	<u>1986</u>	<u>1985</u>
<u>Assets</u>	<u>Debt</u>		
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
		2,318,637.33	2,318,731.18
		68.75	12.50
		178,933.93	69,938.95
		872.20	1,422.09
<u>-</u>	<u>-</u>	<u>2,498,512.21</u>	<u>2,390,104.72</u>
<u>-</u>	<u>227,682.92</u>	<u>227,682.92</u>	<u>210,878.52</u>
<u>-</u>	<u>227,682.92</u>	<u>2,726,195.13</u>	<u>2,600,983.24</u>
9,437,709.95		9,437,709.95	7,434,347.86
		5,500.00	5,000.00
		2,369.22	153,072.62
		1,568,814.00	1,037,663.18
		166,371.55	1,918,224.87
		82,223.37	12,204.95
		41,892.26	55,606.68
		15,996.55	29,455.13
<u>9,437,709.95</u>	<u>-</u>	<u>11,320,876.90</u>	<u>10,645,575.29</u>
<u>9,437,709.95</u>	<u>227,682.92</u>	<u>14,047,072.03</u>	<u>13,246,558.53</u>

TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

EXHIBIT II

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
ALL GOVERNMENTAL FUND TYPES
Year Ended August 31, 1986
(with Comparative Totals - Year Ended August 31, 1985)

	General	Special Revenue (Exh. A-2)	Year Ended August 31,	
			1986	1985
	\$	\$	\$	\$
Revenues:				
Legislative Appropriations-				
Original	10,299,557.00		10,299,557.00	10,313,224.00
Additional	83,666.00		83,666.00	1,900,000.00
Federal Sources		675,058.29	675,058.29	669,144.01
Sales of Goods and Services	498,239.96		498,239.96	390,486.01
Local Sources	4,835.53	549.89	5,385.42	3,987.16
Interest Income		20,765.92	20,765.92	28,602.39
Other Revenues	<u>82,634.82</u>	<u>416.96</u>	<u>83,051.78</u>	<u>30,681.46</u>
Total Revenues	<u>10,968,933.31</u>	<u>696,791.06</u>	<u>11,665,724.37</u>	<u>13,336,125.03</u>
Expenditures:				
Current Operating-				
Salaries and Wages	3,926,871.43	30,351.83	3,957,223.26	3,863,359.64
Payroll Related Costs-				
Retirement Contributions and Related Costs		2,267.60	2,267.60	1,991.83
Employees' Group Insurance Contributions		2,295.00	2,295.00	2,939.62
Social Security Contributions		4,137.89	4,137.89	3,357.92
Professional Fees and Services	73,906.57	317,170.46	391,077.03	428,984.09
Travel	61,578.46	905.34	62,483.80	71,631.70
Materials and Supplies	248,580.68	2,374.78	250,955.46	345,342.78
Communication and Utilities	207,357.93		207,357.93	186,760.24
Repairs and Maintenance	235,449.88	1,879.00	237,328.88	324,677.58
Rentals and Leases	36,178.52		36,178.52	73,850.06
Printing and Reproduction	47,947.24	8,304.06	56,251.30	62,218.56
Claims and Judgements		183.50	183.50	-
Other Operating Expenditures	<u>90,243.46</u>	<u>326,538.26</u>	<u>416,781.72</u>	<u>409,686.44</u>
Total Current Operating Expenditures	<u>4,928,114.17</u>	<u>696,407.72</u>	<u>5,624,521.89</u>	<u>5,774,800.46</u>
Capital Outlays	1,935,429.53	16,242.93	1,951,672.46	383,240.83
Intergovernmental Payments	<u>5,070,594.85</u>		<u>5,070,594.85</u>	<u>5,058,826.96</u>
Total Expenditures (Exh. III)	<u>11,934,138.55</u>	<u>712,650.65</u>	<u>12,646,789.20</u>	<u>11,216,868.25</u>

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TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

EXHIBIT II

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-
 ALL GOVERNMENTAL FUND TYPES
 Year Ended August 31, 1986
 (with Comparative Totals - Year Ended August 31, 1985)
 (concluded)

	General	Special Revenue (Exh. A-2)	Year Ended August 31,	
			1986	1985
	\$	\$	\$	\$
Excess (Deficit) of Revenues Over Expenditures	(965,205.24)	(15,859.59)	(981,064.83)	2,119,256.78
<u>Other Financing Sources (uses)</u>				
Increase in Reserve for Consumable Inventories	<u>56,304.00</u>	<u>-</u>	<u>56,304.00</u>	<u>20,638.55</u>
Excess (Deficit) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(908,901.24)	(15,859.59)	(924,760.83)	2,139,895.33
<u>Fund Balances - Beginning</u>	3,173,586.04	37,641.39	3,211,227.43	1,255,814.08
Appropriations Lapsed (Exh. III)	<u>(403,299.65)</u>	<u>-</u>	<u>(403,299.65)</u>	<u>(184,481.98)</u>
<u>Fund Balances - Ending</u>	<u>1,861,385.15</u>	<u>21,781.80</u>	<u>1,883,166.95</u>	<u>3,211,227.43</u>

The accompanying Notes to the Financial Statements are an integral part of this exhibit.

TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

EXHIBIT III

COMPARISON OF FUNDS BUDGETED TO FUNDS APPLIED AND ENCUMBERED -
 BY APPROPRIATED ACTIVITY
Year Ended August 31, 1986

<u>Appropriated Activity</u>	<u>General Funds</u>	<u>Special Funds</u>	<u>Total Appropriations or Balances</u>	<u>Appropriated Revenue</u>	<u>Funds Transfers between Appro- priations</u>
	\$	\$	\$	\$	\$
Legislative Appropriation - Original Administration -					
Per Diem of Commissioners	1,080.00		1,080.00		
Director - Librarian	47,000.00		47,000.00	1,410.00	
Other Administrative Services	1,106,029.00	27,496.00	1,133,525.00	364,929.93	24,543.07
State Archives	449,612.00		449,612.00	20,615.64	
Blind and Physically Handicapped	1,092,154.00		1,092,154.00	18,356.00	
Statewide Library Development	5,770,011.00	4,492,637.00	10,262,648.00	795,032.49	507.79
Information Services	683,099.00		683,099.00	20,913.22	
Records Management	938,488.00		938,488.00	316,551.87	
Utilities	70,414.00		70,414.00		
Regional Historical Resource Depository and Local Records	<u>358,545.00</u>		<u>358,545.00</u>	<u>14,508.10</u>	
Total Legislative Appropriation - Original	10,516,432.00	4,520,133.00	15,036,565.00	1,552,317.25	25,050.86
Legislative Appropriation- Additional - H.B. 387 (Note E)	-	-	-	468.35	1,900,000.00
Total Current Year Legislative Appropriations	<u>10,516,432.00</u>	<u>4,520,133.00</u>	<u>15,036,565.00</u>	<u>1,552,785.60</u>	<u>1,925,050.86</u>
		(Note A)			
Other Appropriations					
Depository Interest				20,136.09	
Gifts of Money - State Archives				178.80	1,763.53
Gifts of Money - Local Records				21.60	679.14
Gifts of Money - Blind and Physically Handicapped				4,203.08	7,409.54
Gifts of Money - Statewide Library Development				10.00	.15
Gifts of Money - Information Services				435.05	193.25
Texas State Occupational Information Committee Grant				9,085.00	
Sam Houston Regional Library and Depository Fund		4,841.42	4,841.42	943.83	
Multiple Foundation Grant				549.89	
Conferences and Workshops				4,718.29	
Total, Other Appropriations	-	4,841.42	4,841.42	40,281.63	10,045.61

Budgeted

<u>Totals</u>	<u>Funds Applied and Encumbered</u>				<u>Totals</u>	<u>Variance</u>
	<u>Expenditures</u>	<u>Appropriations Lapsed</u>	<u>Encumbrances</u>	<u>Return to Grantor</u>		
\$	\$	\$	\$	\$	\$	\$
1,080.00	690.00				690.00	390.00
48,410.00	48,410.00				48,410.00	-
1,522,998.00	1,347,581.30		557.54		1,348,138.84	174,859.16 C
470,227.64	434,220.25		199.93		434,420.18	35,807.46
1,110,510.00	996,250.98		70.00		996,320.98	114,189.02
11,058,188.28	10,755,309.66		245.41		10,755,555.07	302,633.21 C
704,012.22	635,826.00		1,221.34		637,047.34	66,964.88
1,255,039.87	951,114.51				951,114.51	303,925.36
70,414.00	70,414.00				70,414.00	-
<u>373,053.10</u>	<u>318,323.67</u>				<u>318,323.67</u>	<u>54,729.43</u>
16,613,933.11	15,558,140.37	-	2,294.22	-	15,560,434.59	1,053,498.52
<u>1,900,468.35</u>	<u>1,756,155.96</u>	-	-	-	<u>1,756,155.96</u>	<u>144,312.39</u>
<u>18,514,401.46</u>	<u>17,314,296.33</u>	-	<u>2,294.22</u>	-	<u>17,316,590.55</u>	<u>1,197,810.91</u>
20,136.09	9,053.99				9,053.99	11,082.10 C
1,942.33	695.75				695.75	1,246.58
700.74						700.74
11,612.62	1,986.12				1,986.12	9,626.50
10.15						10.15
628.30	284.59		75.00		359.59	268.71
9,085.00	9,085.00				9,085.00	-
5,785.25						5,785.25
549.89	549.89				549.89	-
<u>4,718.29</u>	<u>297.06</u>				<u>297.06</u>	<u>4,421.23</u>
55,168.66	21,952.40	-	75.00	-	22,027.40	33,141.26

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TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

EXHIBIT III

COMPARISON OF FUNDS BUDGETED TO FUNDS APPLIED AND ENCUMBERED -
 BY APPROPRIATED ACTIVITY
 Year Ended August 31, 1986

 (continued)

	<u>General</u>	<u>Special</u>	<u>Total</u>	<u>Appropriated</u>	<u>Funds</u>
<u>Appropriated Activity</u>	<u>Funds</u>	<u>Funds</u>	<u>Appropriations</u>	<u>Revenue</u>	<u>Transfers</u>
	\$	\$	\$	\$	\$
	\$	\$	\$	\$	\$
Total, Current Year Appropriations	10,516,432.00	4,524,974.42	15,041,406.42	1,593,067.23	1,935,096.47
Prior Year Appropriated Activities	<u>3,100,774.41</u>	<u>32,799.97</u>	<u>3,133,574.38</u>	<u>234,168.08</u>	<u>(1,935,096.47)</u>
Total Appropriations	<u>13,617,206.41</u>	<u>4,557,774.39</u>	<u>18,174,980.80</u>	<u>1,827,235.31</u>	<u>-</u>

Budgeted

<u>Totals</u>	<u>Expenditures</u>	<u>Appropriations Lapsed</u>	<u>Encumbrances</u>	<u>Return to Grantor</u>	<u>Totals</u>	<u>Variance</u>
\$	\$	\$	\$	\$	\$	\$
18,569,570.12	17,336,248.73	-	2,369.22	-	17,338,617.95	1,230,952.17
<u>1,432,645.99</u>	<u>509,087.44</u>	<u>403,299.65</u>	<u>-</u>	<u>28.97</u>	<u>912,416.06</u>	<u>520,229.93</u>
<u>20,002,216.11</u>	<u>17,845,336.17</u>	<u>403,299.65</u>	<u>2,369.22</u>	<u>28.97</u>	<u>18,251,034.01</u>	<u>1,751,182.10</u>
	(Note B)	(Exh. II)	(Exh. I)			(Note D)

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TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

COMPARISON OF FUNDS BUDGETED TO FUNDS APPLIED AND ENCUMBERED -
BY APPROPRIATED ACTIVITY
Year Ended August 31, 1986

(concluded)

Note A: These funds are estimates from the Federal Public Library Service Fund.

Note B: Reconciliation of Expenditures:

Expenditures (Exh. II)	\$ 12,646,789.20
Amount to increase Petty Cash	500.00
Pass-Through Funds to Subgrantees (Sch.4)	<u>5,198,046.97</u>
Total, as above	<u><u>17,845,336.17</u></u>

Note C: Earned Federal Funds are located in several different appropriations depending on the program designated for their expenditure. The following summary shows the composition of the excess of Earned Federal Funds by appropriation:

Administration:	
Other Administrative Services	\$ 1,671.87
Statewide Library Development	3,242.58
Depository Interest	<u>11,082.10</u>
Total (Exh. I)	<u><u>15,996.55</u></u>

Note D: Variance is comprised of the following:

Fund Balances (Exh. I)	
Unencumbered Appropriations -	
Available for Future Expenditures	\$ 166,371.55
Subject to Lapse	1,568,814.00
Unreserved - Earned Federal and Other Funds	<u>15,996.55</u>
Total, as above	<u><u>1,751,182.10</u></u>

Note E: HB 387, 69th Legislature, 1985, provided funds for the purchase and placement in public libraries of reading devices for the blind and visually handicapped. These funds were authorized to carry forward to Fiscal Year 1986.

The accompanying Notes to the Financial Statements are an integral part of this exhibit.

TEXAS STATE LIBRARY AND ARCHIVES COMMISSIONNOTES TO THE FINANCIAL STATEMENTSNOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIESA. Entity

The Texas State Library and Archives Commission consists of a six-member Commission, a central office in Austin which implements the provisions of the Constitution and library laws of Texas, including the Texas Library Systems Act, and the Sam Houston Regional Library and Depository in Liberty, Texas. The Commission is designated as a separate reporting entity pursuant to requirements established by the Legislature, the Legislative Budget Office and the Governor's Management and Budget Office.

B. Basis of Presentation

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles as established by the Governmental Accounting Standards Board. The comparative memorandum total amounts presented in the combined statements are included for supplemental analysis purposes. This data is not necessary to an understanding of the statements. It is not comparable to a consolidation and should not be thought of as presenting financial position or results of operations in conformity with generally accepted accounting principles.

C. Fund Structure

The accounts of the Texas State Library and Archives Commission are presented on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund

TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

are accounted for with a complete set of self balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses. The funds and account groups used to reflect the Agency's transactions are as follows:

Governmental Fund Types

General Fund - The General Fund serves as the general operating fund of the Agency. It includes all financial resources except those accounted for in another fund.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Fiduciary Fund Types

Agency Funds - Agency Funds are used to account for assets held by the Texas State Library and Archives Commission as an agent for federal pass through funds, individuals and other funds. These funds are custodial in nature and do not involve measurement of results of operations.

Account Groups

General Fixed Assets - Fixed assets used by the Texas State Library and Archives Commission are accounted for in the General Fixed Assets Account Group.

General Long-Term Debt - This account group is used to account for long-term debt to be financed in future periods from governmental funds.

TEXAS STATE LIBRARY AND ARCHIVES COMMISSIOND. Basis of Accounting

Basis of accounting relates to the timing of the measurement and recognition of revenues and expenditures or expenses in the accounts for reporting in the financial statements. The funds of the Texas State Library and Archives Commission are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized when the related fund liability is incurred. An exception to this general rule involves the cost of employees' compensated absences, which is not recognized until payment is made.

E. Budgets and Budgetary Accounting

The budget is prepared biennially and represents appropriations authorized by the legislature and approved by the Governor (the General Appropriations Act). Encumbrance accounting is employed for budgetary control purposes. Unencumbered appropriations are generally subject to lapse two years after the end of the fiscal year for which they were appropriated.

F. Assets, Liabilities, and Fund EquityConsumable Inventories

Consumable inventories include supplies, and postage, and publications on hand at year end. Inventories for governmental funds are accounted for using the purchase method of accounting. The cost of these items is recognized as an expenditure at the time of purchase. These assets are offset by a fund balance reserve which indicates that they do not constitute "available spendable resources."

TEXAS STATE LIBRARY AND ARCHIVES COMMISSIONFixed Assets

Purchase of fixed assets by governmental funds are reported as expenditures. They are capitalized at cost or, if not purchased, at appraised value on the date of acquisition. There is no provision for depreciation or obsolescence of these fixed assets since replacements are financed from current resources.

Liabilities

Accounts Payable represents the liability for the value of assets or services received at the balance sheet date for which payment is pending.

Employee Compensable Leave Balances Not Funded by Current Resources

represents the liability that the Agency will be required to liquidate in the future and arises from the accumulated compensable leave due employees as of August 31, 1986.

Fund Equity

Reserved for Encumbrances represents commitments of the value of contracts awarded or assets ordered prior to year-end but not received as of that date. Encumbrances are not included with expenditures or liabilities. They represent current resources designated for specific expenditures in subsequent operating periods.

Reserved for Unencumbered Appropriations represents those unexpended appropriations which are subject to lapse or statutory redistribution, and those for which future period expenditure authority is established.

TEXAS STATE LIBRARY AND ARCHIVES COMMISSIONG. Interagency Transactions and Balances

1. Interagency transactions have been analyzed and all expenditures related to interagency contracts have been properly classified as either reimbursements of expenditures, operating transfers or quasi-external transactions, as appropriate.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

There were no material violations of finance-related legal and contract provisions. There were no deficit balances or retained earnings, nor did any expenditures exceed appropriations in individual funds. There were no changes in accounting principle for the agency.

NOTE 3 - INDIRECT COSTS

In addition to direct expenditures as shown in Exhibit II, certain costs were paid on behalf of employees from appropriations of the State's General Revenue Fund made available to other state agencies. Listed below are these indirect costs:

	<u>Year-Ended August 31,</u>	
	<u>1986</u>	<u>1985</u>
	\$	\$
Retirement Contributions and Related Costs:		
Employees Retirement System	292,050.06	309,268.96
Social Security Contributions:		
Payments by State on Behalf of Employees	180,374.95	179,730.11
Regular Social Security Contributions	290,409.30	280,224.47
State Contributions for Group Insurance:		
Active Employees *	209,881.36	213,359.66
Retired Employees	15,602.76	15,845.45
Unemployment Compensation Benefits	5,743.65	4,686.31
Workers' Compensation Benefits	1,951.33	6,319.00
	<u>996,013.41</u>	<u>1,009,433.96</u>
Totals		

* Included in the amounts are \$4,646.58 and \$4,047.75 paid in 1986 and 1985 respectively, by the Employees Retirement System on behalf of employees for group insurance premiums from the Employee Life, Accident, and Health Insurance and Benefits Account.

TEXAS STATE LIBRARY AND ARCHIVES COMMISSIONNOTE 4 - DETAIL NOTES ON ACCOUNT GROUPSA. General Fixed Assets

A summary of changes in General Fixed Assets for fiscal year 1986 follows:

	Balances <u>September 1, 1985</u>	<u>Additions</u>	<u>Deductions</u>	Balances <u>August 31, 1986</u>
	\$	\$	\$	\$
Land	224,905.77	49,610.00		274,515.77
Buildings	1,350,387.58	45,940.00		1,396,327.58
Land Improvements	44,111.35			44,111.35
Furniture and Equipment	2,934,935.93	1,847,887.16	30,271.31	4,752,551.78
Vehicles	41,033.00	12,950.00		53,983.00
Books, Publications And Audio-Visual Materials	<u>2,838,974.23</u>	<u>114,192.23</u>	<u>36,945.99</u>	<u>2,916,220.47</u>
Totals	<u>7,434,347.86</u>	<u>2,070,579.39</u>	<u>67,217.30</u>	<u>9,437,709.95</u>

B. General Long-Term Debt1. Compensable Absences

The following is a summary of changes in employees' compensable leave balances, which reflect employees' accrued rights to future compensated absences. Changes and balances are stated in terms of hours:

	<u>Annual Leave</u>	<u>FLSA Com- pensatory Time</u>	<u>State Com- pensatory Time</u>	<u>Totals</u>
Compensable Leave Hours- September 1, 1985	16,957:57	-	1,843:45	18,801:42
Leave Hours Earned	21,117:27	143:15	7,146:30	28,407:12
Leave Hours Compensated:				
By Time Off	(19,973:20)	(52:45)	(6,628:35)	(26,654:40)
By Monetary Payment, including Accounts Payable	(1,147:00)	-	-	(1,147:00)
Leave Hours Lost or Cancelled:				
Accumulated Hours in Excess of Maximum Balances	(163:00)	-	-	(163:00)
Cancelled by Employee Terminations	-	-	(272:25)	(272:25)
Other Changes or Adjustments:				
Leave Transferred:				
To Other State Agencies	(382:00)	-	-	(382:00)
From Other State Agencies	<u>728:35</u>	<u>-</u>	<u>-</u>	<u>728:35</u>
Compensable Leave Hours - August 31, 1986	<u>17,138:39</u>	<u>90:30</u>	<u>2,089:15</u>	<u>19,318:24</u>

TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

(Note: FLSA hours accumulated are one and one-half times hours worked.)

The Library and Archives Commission's monetary liabilities for compensable future absences as of August 31, 1986, as computed by multiplying the above ending balances times the year-end average hourly salary rate for all employees, were as follows:

Annual Leave	\$203,737.18
FLSA Compensatory Time	896.68
State Compensatory Time	<u>23,049.06</u>
Total (Exh. I)	<u>\$227,682.92</u>

2. Other Debts

The Library and Archives Commission has no unpaid claims or judgements, bonds payable, nor capital lease contracts at August 31, 1986.

NOTE 5 - OPERATING LEASE OBLIGATIONS

Included in the expenditures or expenses reported in the financial statements are the following amounts of rent paid or due under operating leases:

<u>Fund Type</u>	<u>Year Ended August 31,</u>	
	<u>1986</u>	<u>1985</u>
	\$	\$
General Fund	29,380.15	18,301.24

Minimum future lease rental payments under noncancellable operating leases having an initial term in excess of one year are as follows:

<u>Year Ended August 31,</u>	\$
1987	33,360.00
1988	13,900.00
1989	-
1990	-
1991 and beyond	<u>-</u>
Total Minimum Future Lease Rental Payments	<u>47,260.00</u>

NOTE 6: EMPLOYEES RETIREMENT PLANS

The State has joint contributory retirement plans for substantially all its employees. The Texas State Library participates in the plan administered by the Employees Retirement System of Texas. Future pension costs are the liabilities of the Retirement System. The System does not account for each State agency separately. Annual financial reports prepared by the System include audited financial statements and actuarial assumptions and conclusions.

TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

At August 31, 1985, the actuarially computed value of pension liability for the Employees Retirement System exceeded total assets of the System. According to the independent actuary, the contribution rates of employees (6%) and the State (7.4%), as set by the State Legislature, will amortize the unfunded liability over a period of 18.8 years if contribution rates remain the same and actuarial assumptions in the aggregate prove to be reasonable.

Total cost to the State, related to the State Library for the year ended August 31, 1986, was \$294,317.66. This includes the amount shown in Note 3 and \$2,267.60 paid from operating funds.

NOTE 7: DEFERRED COMPENSATION

At August 31, 1986, 23 employees of the State Library were participating in the State's Deferred Compensation Program. This program allows employees to defer a portion of their monthly salary for income tax and investment purposes. During the 1986 fiscal year \$40,827.76 was withheld from employees' salaries to be invested in approved plans as designated by the employee. The State has no additional or unfunded liability for this program.

NOTE 8: CONTINGENT LIABILITIESA. Sick Leave

Sick leave, the accumulation of which is unlimited, is earned at the rate of eight hours per month and is paid to the employee only in the case of illness or to the employee's estate in the event of his/her death while employed by the Agency. The maximum sick leave that may be paid an employee's estate is one-half of the employee's accumulated entitlement, or 336 hours, whichever is less. The Agency's policy is to recognize the cost of any sick leave when paid. No liability is recorded in the General Long-Term Debt Account Group since experience indicates the probability of a material effect on any given year's operation, as a result of death or abnormally high rate of illness, is minimal.

B. Federal Grant Funds

As contractor with the U.S. Department of Education, the Commission is held responsible for costs incurred by each subrecipient under contract and becomes contingently liable to refund the cash value of disallowed costs to the granting agency. Although the Commission in turn requests a refund from the subrecipient, this collection cannot be assured.

NOTE 9: CONTINUANCE SUBJECT TO REVIEW

Under the provisions of the Texas Sunset Act, the Texas State Library and Archives Commission will be abolished effective September 1, 1995, unless continued in existence by the Legislature as provided by the Act. If abolished, the Agency may continue until September 1, 1996 to close out its operations.

COMBINING AND INDIVIDUAL FUND STATEMENTS

TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

EXHIBIT A-1

COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS
 August 31, 1986
(With Comparative Memorandum Totals at August 31, 1985)

	Federal Public Library Service Fund <u> </u> \$	Other Federal Grant Funds <u> </u> \$	Sam Houston Regional Library and Depository Funds <u> </u> \$	Foundation Grants <u> </u> \$
<u>ASSETS</u>				
<u>Current Assets</u>				
Cash in Banks:				
Demand Account			453.29	
Savings Account			4,991.10	
Cash in State Treasury	23,056.05			872.20
Accounts Receivable	<u>279,197.60</u>		<u>340.86</u>	
Total Assets	<u>302,253.65</u>		<u>5,785.25</u>	<u>872.20</u>
<u>LIABILITIES AND FUND EQUITY</u>				
<u>Current Liabilities</u>				
Accounts Payable	286,257.10			
Deferred Revenue				872.20
Total Liabilities	<u>286,257.10</u>		<u>-</u>	<u>872.20</u>
<u>Fund Equity</u>				
Fund Balances:				
Reserved for-				
Unencumbered Legislative				
Appropriations -				
Future Operations			5,785.25	
Unreserved Earned Federal and				-
Other Funds	<u>15,996.55</u>			
Total Fund Equity (Exh. A-2)	<u>15,996.55</u>		<u>5,785.25</u>	<u>-</u>
Total Liabilities and Fund				
Equity	<u>302,253.65</u>		<u>5,785.25</u>	<u>872.20</u>

The Notes to the Financial Statements are an integral part of this exhibit.

Totals	
August 31,	
1986	1985
(Exh. I)	
\$	\$

453.29	453.29
4,991.10	4,361.92
23,928.25	24,873.43
<u>279,538.46</u>	<u>291,197.29</u>
<u>308,911.10</u>	<u>320,885.93</u>

286,257.10	281,822.45
<u>872.20</u>	<u>1,422.09</u>
<u>287,129.30</u>	<u>283,244.54</u>

5,785.25	8,186.26
<u>15,996.55</u>	<u>29,455.13</u>
<u>21,781.80</u>	<u>37,641.39</u>

<u>308,911.10</u>	<u>320,885.93</u>
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TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

EXHIBIT A-2

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - ALL SPECIAL REVENUE FUNDS
 Year Ended August 31, 1986
(With Comparative Totals - Year Ended August 31, 1985)

	Federal Public Library Service Fund \$	Other Federal Grants Funds \$	Sam Houston Regional Library and Depository Fund \$	Foundation Grants \$
<u>Revenues:</u>				
Federal Sources	665,973.29	9,085.00		
Local Sources				549.89
Interest Income	20,136.09		629.83	
Other Revenues	<u>102.96</u>		<u>314.00</u>	
Total Revenues	<u>686,212.34</u>	<u>9,085.00</u>	<u>943.83</u>	<u>549.89</u>
<u>Expenditures:</u>				
Current Operating -				
Salaries and Wages	30,351.83			
Payroll Related Costs-				
Retirement Contributions and Related Costs	2,267.60			
Employees Group Insurance Contributions	2,295.00			
Social Security Contributions	4,137.89			
Professional Fees and Services	317,170.46			
Travel	905.34			
Materials and Supplies	1,258.95	690.94		424.89
Repairs and Maintenance	1,879.00			
Printing and Reproduction		8,179.06		125.00
Claims and Judgements	183.50			
Other Operating Expenditures	<u>326,323.26</u>	<u>215.00</u>		
Total Current Operating Expenditures	<u>686,772.83</u>	<u>9,085.00</u>		<u>549.89</u>
Capital Outlays	<u>14,324.86</u>	<u>1,918.07</u>		
Total Expenditures (Exh. III)	<u>701,097.69</u>	<u>11,003.07</u>	<u>-</u>	<u>549.89</u>
Excess (Deficit) of Revenues Over Expenditures	(14,885.35)	(1,918.07)	943.83	
<u>Fund Balances</u> - Beginning	<u>30,881.90</u>	<u>1,918.07</u>	<u>4,841.42</u>	<u>-</u>
<u>Fund Balances</u> - Ending (Exh. A-1)	<u>15,996.55</u>	<u>-</u>	<u>5,785.25</u>	<u>-</u>

Totals	
<u>Year Ended August 31,</u>	
<u>1986</u>	<u>1985</u>
<u>(Exh. II)</u>	
<u>\$</u>	<u>\$</u>
675,058.29	669,144.01
549.89	10.50
20,765.92	28,602.39
<u>416.96</u>	<u>4,623.96</u>
<u>696,791.06</u>	<u>702,380.86</u>
30,351.83	24,542.18
2,267.60	1,991.83
2,295.00	2,939.62
4,137.89	3,357.92
317,170.46	349,280.77
905.34	4,271.25
2,374.78	2,025.15
1,879.00	3,939.23
8,304.06	8,046.71
183.50	-
<u>326,538.26</u>	<u>287,777.95</u>
696,407.72	688,172.61
<u>16,242.93</u>	<u>26,785.14</u>
<u>712,650.65</u>	<u>714,957.75</u>
<u>(15,859.59)</u>	<u>(12,576.89)</u>
<u>37,641.39</u>	<u>50,218.28</u>
<u>21,781.80</u>	<u>37,641.39</u>

The Notes to the Financial Statements are an integral part of this exhibit.

TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

EXHIBIT B-1

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
ALL AGENCY FUNDS
Year Ended August 31, 1986

	Balances, September 1, 1985	Additions	Deductions	Balances, August 31, 1986
	\$	\$	\$	\$
<u>Employee Savings Bond Account</u>				
<u>Assets</u>				
Cash in State Treasury	12.50	11,443.75	11,387.50	68.75
<u>Liabilities</u>				
Funds Held in Custody for Others	12.50	11,443.75	11,387.50	68.75
 <u>Pass Through Grants</u>				
<u>Assets</u>				
Cash on Hand	3,404.30	-	3,404.30	-
Cash in State Treasury	-	5,654,273.06	5,654,273.06	-
Federal Grants Receivable	913,692.90	1,250,837.29	913,692.90	1,250,837.29
Due from Subrecipients	7,036.70	805.78	7,036.70	805.78
Total Assets	<u>924,133.90</u>	<u>6,905,916.13</u>	<u>6,578,406.96</u>	<u>1,251,643.07</u>
<u>Liabilities</u>				
Accounts Payable	854,194.95	1,072,709.14	854,194.95	1,072,709.14
Grants Refundable	69,938.95	178,933.93	69,938.95	178,933.93
Unallocated and Undistributed Receipts	-	5,985,186.53	5,985,186.53	-
Total Liabilities	<u>924,133.90</u>	<u>7,236,829.60</u>	<u>6,909,320.43</u>	<u>1,251,643.07</u>

-to next page

TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

EXHIBIT B-1

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 ALL AGENCY FUNDS
Year Ended August 31, 1986
 (concluded)

	Balances, September 1, <u>1985</u>	<u>Additions</u>	<u>Deductions</u>	Balances, August 31, <u>1986 (Exh. I)</u>
	\$	\$	\$	\$
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Cash on Hand	3,404.30	-	3,404.30	-
Cash in State Treasury	12.50	5,665,716.81	5,665,660.56	68.75
Federal Funds Receivable	913,692.90	1,250,837.29	913,692.90	1,250,837.29
Due from Subrecipients	<u>7,036.70</u>	<u>805.78</u>	<u>7,036.70</u>	<u>805.78</u>
Total Assets	<u>924,146.40</u>	<u>6,917,359.88</u>	<u>6,589,794.46</u>	<u>1,251,711.82</u>
<u>Liabilities</u>				
Accounts Payable	854,194.95	1,072,709.14	854,194.95	1,072,709.14
Funds Held in Custody for Others	12.50	11,443.75	11,387.50	68.75
Grants Refundable	69,938.95	178,933.93	69,938.95	178,933.93
Unallocated and Undistributed Receipts	<u>-</u>	<u>5,985,186.53</u>	<u>5,985,186.53</u>	<u>-</u>
Total Liabilities	<u>924,146.40</u>	<u>7,248,273.35</u>	<u>6,920,707.93</u>	<u>1,251,711.82</u>

The Notes to the Financial Statements are an integral part of this exhibit.

TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

EXHIBIT B-2

SUMMARY OF ADDITIONS AND DEDUCTIONS - AGENCY FUNDS
Year Ended August 31, 1986

	Employees' Savings Bonds Account	Pass - Through Grants	Totals
	\$	\$	\$
Balances - September 1, 1985	<u>12.50</u>	<u>924,133.90</u>	<u>924,146.40</u>
Additions:			
Employee Payroll Bond Deductions	11,443.75	.	11,443.75
Various Federal Grant Funds	<u> </u>	<u>6,905,916.13</u>	<u>6,905,916.13</u>
Total Additions	<u>11,443.75</u>	<u>6,905,916.13</u>	<u>6,917,359.88</u>
Deductions:			
Savings Bonds Purchased	11,387.50		11,387.50
Clearances to Special Fund for Operating Expenditures		674,740.28	674,740.28
Funds Passed Through to Subrecipients	<u> </u>	<u>5,903,666.68</u>	<u>5,903,666.68</u>
Total Deductions	<u>11,387.50</u>	<u>6,578,406.96</u>	<u>6,589,794.46</u>
Balances - August 31, 1986	<u>68.75</u>	<u>1,251,643.07</u>	<u>1,251,711.82</u>

SUPPLEMENTARY INFORMATION

TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

ADDENDA

ORGANIZATION, FUNCTIONS AND GENERAL COMMENTS

The State Library's operations are supervised by the six-member Texas State Library & Archives Commission as specified in Tex. Rev. Civ. Stat. Ann. art. 5434 (Vernon Supp. 1982). The members are appointed by the Governor, with the advice and consent of the Senate, and serve overlapping six-year terms.

The general responsibilities of the Commission, as stated in the above referenced article, are stated as follows:

"The Commission shall be responsible for the adoption of all policies, rules and regulations so as to aid and encourage the development of and cooperation among all types of libraries, including but not limited to public, academic, special, and other types of libraries, collect materials relating to the history of Texas and the adjoining states, preserve, classify and publish the manuscript archives and such other matters as it may deem proper, diffuse knowledge in regard to the history of Texas, encourage historical work and research, mark historic sites and houses and secure their preservation, and aid those who are studying the problems to be dealt with by legislation."

A list of Commission members at August 31, 1986, follows:

<u>Commission Members</u>	<u>Address (Texas)</u>	<u>Term Expires September 28,</u>
Mrs. Ann Walker Cragg, Chair	McAllen	1987
John Ben Shepperd	Odessa	1987
T. F. Glass, Jr.	Houston	1989
Senator Ralph Yarborough	Austin	1989
Mrs. Auralia Nelson McCreless	San Antonio	1991
Governor Price Daniel	Liberty	1991

TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

Assisting in the management of the Library is the Director and Librarian who is appointed by and serves at the will of the Commission. The Director and Librarian and key personnel serving at August 31, 1986, were:

Name and Title	Annual Salary at August 31, 1986 (Note A)
	\$
Dr. Dorman H. Winfrey, Director-Librarian	48,410.00
William D. Gooch, Assistant State Librarian	44,084.00
William H. Carlton, Director, Administrative Services	44,136.00
Joe P. Meyer, Director, Data Processing	37,440.00
Dale Propp, Director, Blind and Physically Handicapped Division	37,440.00
Raymond W. Hitt, Director, Library Development Division	44,136.00
Allan S. Quinn, Director, Information Services Division	39,972.00
Christopher A. LaPlante, Director, Archives Division	36,228.00
William L. Dyess, Director, Records Management Division	39,972.00
Marilyn von Kohl, Director, Regional Resource Depository and Local Records Division	38,700.00

Note A: The annual salary rates do not include any longevity pay entitlements.

Operating functions are divided among the Library's divisions as follows:

1. The Administrative Services Division supports the other divisions with accounting, data processing, printing, office, and personnel services. This division also administers Title II of the Federal Library Services and Construction Act.

2. The Blind and Physically Handicapped Division provides recorded books, braille books, large-print books, and mechanical reading aids for those unable to use conventional reading matter.

TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

3. The Library Development Division administers federal grant funds under Titles I and III of the Library Services and Construction Act, and state funds under the Library Systems Act. These funds are distributed throughout the State as direct grants for library system and network development; to strengthen library services to more adequately serve the educationally and economically disadvantaged; and to encourage the sharing of resources through interlibrary cooperation. Other uses of these funds include purchasing books and audiovisual materials for use in state institutions.
4. The Information Services Division makes available to state and federal agencies and members of the Legislature technical services, assistance and lending material. Also, this division acquires and catalogs the Library's collections, which include such major assemblages as government publications, genealogy and Texana.
5. The Archives Division collects, preserves and makes available for research, permanent and valuable records concerning Texas history. Other activities include the preparation and distribution of archival publications and current events.
6. The Records Management Division stores state records and destroys such records after their period of usefulness pursuant to guidelines established by the State's Records Management and Preservation Advisory Committee. The division also performs microfilming, data retrieval and reference services.

TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

7. The Regional Historical Resource Depository and Local Records Division collects, preserves and makes available for research permanent and valuable records of cities, counties, school districts, local courts and other special districts. This division also assists local governments in establishing efficient and economical methods of preserving and managing their records.

All employees are covered by a public employee blanket position bond. Dorman H. Winfrey, Director-Librarian, and William L. Dyess, Records Preservation Officer are covered by a faithful performance bond. Both bonds are in the amount of \$10,000.00, and are issued by the United States Fidelity and Guaranty Company.

The Library occupies rent-free floor space in state-owned buildings. The following buildings were in use at August 31, 1986:

	<u>Square Feet</u>	
	<u>Office</u>	<u>Storage</u>
Lorenzo de Zavala Archives and Library Building, Capitol Complex, Austin, Texas	31,638	52,450 (A)
Records Center Building, 4400 Shoal Creek Boulevard, Austin, Texas	8,845	41,116
Sam Houston Regional Library and Depository, Liberty, Texas	8,454	9,336
Total Floor Space Occupied	<u>48,937</u>	<u>102,902</u>

Note A: This space consists of the Library stacks plus other Library space in the building.

The Commission also holds the deed to the following historic homes:

Miriam Partlow House	2131 Grand Avenue, Liberty, Texas
Gillard-Duncan-Welder House	Sam Houston Regional Library and Depository grounds, Liberty, Texas

TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

During Fiscal Year 1986, the Library leased the following storage space to store reading materials for the Blind and Physically Handicapped Division:

<u>Location</u>	<u>Square Feet</u>	<u>Cost Per Square Foot</u>	<u>Cost Per Month</u>	<u>Cost-Fiscal Year 1986</u>
1. 2320 Beatrice Cove Austin, Texas	4000	\$0.3506 (Sept-Jan) 0.3800 (Feb-Aug)	\$ 1,402.24 1,520.00	\$17,651.20
2. 10705 Metric, Austin, Texas	2000	0.6300 (Feb-Aug)	1,260.00	8,820.00
3. 2216 Rutland, Austin, Texas	unknown*	(Sept-Feb 10)	256.69	<u>1,368.95</u>
TOTAL ANNUAL COST				<u>\$27,840.15</u>

* Interagency agreement with State Commission for the Blind. Figures are not available from that agency.

The Library had no purchasing exception letters issued by the State Purchasing and General Services Commission for fiscal Year 1986.

TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

Schedule 1

SUMMARY OF FEDERAL ASSISTANCE
Year Ended August 31, 1986

<u>Federal Grantor/Pass-Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Program or Award Amount</u> \$
<u>U. S. Department of Education</u>			
Direct Programs			
Library Services and Construction			
Title I	84.034	N/A	14,442,852
Title II	84.154	N/A	3,550,417
Title III	84.035	N/A	3,144,539
TOTAL DEPARTMENT OF EDUCATION			
<u>National Occupational Information Coordinating Committee</u>			
Passed Through State Occupational Information Coordinating Committee			
Directory of Licensed Occupations and Apprenticeship Programs	84.048	021	9,770
TOTAL NOICC			
TOTAL FEDERAL ASSISTANCE			

Fund Balance - September 1, 1985	Receipts or Revenue Recognized	Disburse- ments/ Expen- ditures	Fund Balance - August 31, 1986
\$	\$	\$	\$
3,348.57	4,209,466.82	4,212,788.42	26.97
-	672,173.00	672,173.00	-
<u>1.66</u>	<u>982,409.41</u>	<u>982,410.61</u>	<u>.46</u>
<u>3,350.23</u>	<u>5,864,049.23</u>	<u>5,867,372.03</u>	<u>27.43</u>
<u>3,350.23</u>	<u>5,864,049.23</u>	<u>5,867,372.03</u>	<u>27.43</u>
<u>-</u>	<u>9,085.00</u>	<u>9,085.00</u>	<u>-</u>
<u>-</u>	<u>9,085.00</u>	<u>9,085.00</u>	<u>-</u>
<u>3,350.23</u>	<u>5,873,134.23</u>	<u>5,876,457.03</u>	<u>27.43</u>

TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

Schedule 2

PROFESSIONAL AND CONSULTING FEES
Year Ended August 31, 1986

<u>Name</u>	<u>Location</u>	<u>Type of Service Rendered</u>	<u>Amount</u>
Amarillo Jr. College District	Amarillo	Established centralized technical processing facility in Texas Pan-handle area.	\$ 161,983.50
AMIGOS Bibliographic Council	Dallas	Created Union List of Serials	12,490.00
Council of Research and Academic Libraries	San Antonio	Created Union List of Periodicals	3,802.87
Grayson County College	Denison	Converted Bibliographic Information and planned for computer system design	65,810.95
Michael Heskett	Austin	Designed & prepared a county records manual	15,716.03
Jeanette Larson	Garland	Developed Reading Club Materials	500.00
Bill Malone	Austin	Photographed current events	34,976.75
Rama F. Mathis	Austin	Collected and cataloged bibliographic data	3,096.00
David B. Morrow	Austin	Collected and cataloged bibliographic data	2,064.00
Margaret Irby Nichols	Denton	Developed list of reference sources and self-teaching exercises	700.00
Jody Phelan	Dallas	Developed Texas Reading Club planning handbook	200.00
Melissa Locke Roberts	Austin	Editing and graphic design	315.00
Ellen Turner Scott	Austin	Designed artwork for Texas Reading Club	3,425.00
State Auditor	Austin	Annual audit of federal funds	9,000.00
Texas Advisory Council on Intergovernmental Relations	Austin	Produced annotated list of state data sources	10,169.00

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TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

Schedule 2

PROFESSIONAL AND CONSULTING FEES
Year Ended August 31, 1986
 (Concluded)

<u>Name</u>	<u>Location</u>	<u>Type of Service Rendered</u>	<u>Amount</u>
			\$
Texas Association of Developing Colleges	Dallas	Trained librarians of historically black colleges in computer services and resource sharing	6,455.37
University of Houston- Victoria	Victoria	Created Union List of Serials	49,777.00

The following planned & conducted library workshops, conferences & seminars:

<u>Name</u>	<u>Location</u>	<u>Amount</u>
American Library Association	Chicago, Illinois	6,000.00
Cindy Lea Arbelbide	Fort Worth	1,709.34
Linda Church	Syracuse, New York	1,936.08
Margaret Irby Nichols	Denton	1,671.20
Julie Todaro	Austin	1,597.17
Adjustment to prior year payable		(<u>2,318.23</u>)
Total, Professional and Consulting Fees (Exh. II)		<u>391,077.03</u>

TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

Schedule 3

GENERAL REVENUE FUND GRANTS FOR LIBRARY SYSTEMS SERVICES
Year Ended August 31, 1986

<u>City/County</u>	<u>Amount</u>
	\$
Abilene	344,969.71
Amarillo	228.25
Austin	727,192.00
Fort Worth	676,962.00
Garland	1,321,449.00
Houston	1,552,245.00
Lubbock	447,492.00
San Antonio	56.89
	<hr/>
Total General Revenue Fund Grants for Library Systems Services (Exh. II)	<u>5,070,594.85</u>

TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

Schedule 4

FEDERAL PUBLIC LIBRARY SERVICE FUND GRANTS FOR LIBRARY SERVICES
Year Ended August 31, 1986

<u>City/County</u>	<u>Amount</u>
	\$
Abilene	121,155.00
Amarillo	418,725.51
Arlington	11,665.00
Austin	209,812.00
Beaumont	7,872.00
Bedford	33,853.00
Cedar Hill	73,912.00
Corpus Christi	828,350.58
Corrigan	61,130.00
Dallas	338,474.40
Delta County	20,000.00
Dickinson	50,000.00
Ector County	6,532.00
Edinburg	17,708.00
El Paso	469,756.00
Fort Worth	177,703.85
Garland	71,112.00
Houston	641,999.00
Irving	7,033.00
Jasper	12,797.00
Lubbock	140,550.00
McKinney	114,898.00
Mineral Wells	200,000.00
Montgomery County	100,000.00
Oldham County	20,000.00
Pasadena	7,770.00
San Antonio	914,943.62
Trinity	2,205.00
Waco	6,515.00
Weslaco	5,670.00
Zapata County	<u>20,000.00</u>
 Total Direct Grants to Cities and Counties	 5,112,141.96
 Purchases of Books and Audio-Visual Materials for State Institutions	 47,343.44
 Purchases of Equipment and Materials for Public Libraries	 <u>38,561.57</u>
 Total Federal Public Library Services Fund Grants to Cities, Counties and State Institutions (Exh. III)	 <u>5,198,046.97</u>

