

Master file

STATE OF WEST VIRGINIA
AUDIT REPORT
OF

WEST VIRGINIA LIBRARY COMMISSION
FOR THE PERIOD
JULY 1, 1968 - JUNE 30, 1978



OFFICE OF LEGISLATIVE AUDITOR

CAPITOL BUILDING

CHARLESTON, WEST VIRGINIA 25305

West Virginia



LEGISLATIVE AUDITOR

CHARLESTON

The Honorable Encil Bailey
Legislative Auditor
State Capitol - Main Unit
Charleston, West Virginia

Sir:

In compliance with your instructions and the provisions of the West Virginia Code, Chapter 4, Article 2, as amended, we have examined the accounts of the West Virginia Library Commission.

Our examination covered the period July 1, 1968 to and including June 30, 1978. The results of this examination are set forth on the following pages of this report. However, only the financial statements for the years ended June 30, 1978 and June 30, 1977 are included in this report. The financial statements covering the period July 1, 1968 to and including June 30, 1976 are included in our audit workpapers.

Respectfully submitted,

James R. Blake
James R. Blake, Supervisor
Legislative Postaudit Division

JRB:wa

WEST VIRGINIA LIBRARY COMMISSION

FOR THE PERIOD

JULY 1, 1968 - JUNE 30, 1978

WEST VIRGINIA LIBRARY COMMISSION

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HISTORY OF THE WEST VIRGINIA LIBRARY COMMISSION

Created in 1929, the West Virginia Library Commission is nonpartisan and is composed of five members, two of whom must be women; appointed by the Governor, with consent of the Senate; length of term, four years, any vacancy filled by appointment by the Governor for the unexpired term. Members serve without compensation but are reimbursed for travel expenses. The Commission appoints the Executive Secretary who serves at the will and pleasure of the Commission. The Commission is authorized to give counsel and advice to state-institutional, free and public libraries, as to best means of establishment and administration; to send any of its members or staff to aid in organizing such libraries or assist in the improvement of those already established; to purchase library materials and distribute them as needed to places in the State without adequate public library service; and to establish, maintain and operate regional libraries. It is authorized to collect, publish and distribute statistics and other data concerning libraries of any sort located within the State. The Commission is authorized to promulgate rules and regulations governing library services in the State.

The members and term expiration dates are as follows:

Mr. C. E. Campbell Beall, Chairman	Martinsburg, WV	6/30/79
Mrs. Martha Trocin	Huntington	6/30/78
Mrs. Anita Rannells	Romney	6/30/78
Mrs. Fae Abplanalp	Charleston	6/30/80
Mr. Tom Petter	Charleston	6/30/80

WEST VIRGINIA LIBRARY COMMISSION

SUMMARY OF FINDINGS AND RECOMMENDATIONS

1. New W-4 forms are not being submitted when changes in income tax withholdings are made.

We recommend that anytime a change is required for income tax withholding purposes the employee submit a new W-4 form.

2. Based on our test of sick leave taken during the fiscal year 1977-1978 10 days per month or 75% of available sick leave was taken by the 8 employees tested.

We recommend the Commission more closely monitor sick leave to determine if it is being abused.

3. Some equipment which appeared on the inventory listing could not be located.

We recommend that a physical inventory be taken of the equipment each year and the inventory listing be adjusted in accordance with State policy.

4. Various items were missing during the period of September, 1977 to March, 1978.

We recommend that all locks be changed, equipment be stored under lock and key overnight, all desks be cleared and locked after working hours, and a system be developed to control all keys.

5. The records of the West Virginia Library Association, a private corporation, are maintained on State premises.

We recommend that the Association's records not be maintained on State premises.

GENERAL REMARKS

SCOPE OF AUDIT

The financial records of appropriations and expenditures and cash receipts and disbursements were examined by us for the period July 1, 1968 to and including June 30, 1978 in order to determine if fiscal affairs had been accounted for in accordance with established State policies.

APPROPRIATED FUNDS

All appropriated expenditures required for the operation of the Library Commission are from the following accounts:

3500-00 - Personal Services
3500-01 - Current Services
3500-02 - Repairs and Alterations
3500-03 - Equipment
3500-07 - Grants-in-Aid
3500-08 - Unclassified
3500-10 - Library Matching Fund
3500-13 - Books and Periodicals

Payroll checks were distributed by us for the payroll period ending June 30, 1978. All employees present had proper identification and signed for their pay check. Four checks were mailed and a postal receipt was received from these employees verifying the receipt of their check. There were 68 employees on the payroll for the pay period by the following classifications:

1 Executive Secretary	1 Photographer
1 Administrative Assistant	1 Library Consultant
1 Assistant Director	1 Duplicating Operator
1 Automobile Driver	7 Typists
16 Clerks	3 Video Technicians
8 Librarians	1 Janitor
17 Librarian Assistants	2 Supervisors
4 Library Pages	1 Secretary
1 Stenographer	1 Print and Supply Manager

We, also, checked the payroll for proper withholdings with the W-4 forms. We noted the deductions were proper. We, also, noted when an employee wanted a

change or update his W-4, the employee would ask the payroll clerk to change his existing W-4. We recommend that, whenever a change is to be made on the W-4s, the employee be required to submit a new W-4. Also, the Commission may want to consider having each employee submit a new W-4 form annually.

We reviewed sick and annual leave and the records appeared to be properly maintained. We selected a random sample of 8 employees from the fiscal year 1977-1978 to determine the percentage of sick leave taken. We noted the total of sick leave used by the sample was 10 days per month or 75% of the total sick leave which could have been taken. This could indicate that sick leave is being used as annual leave. We recommend the Commission more closely monitor sick leave to determine that it is not being used as annual leave.

During our examination of the equipment account we noted all equipment on hand was properly tagged and identified. In comparing equipment inventory list with the equipment on hand some of the equipment could not be located. The equipment which could not be located was in use prior to the construction of the Culture Center. We discussed this with the Commission's personnel and determined that the equipment had been retired prior to the move to the Culture Center and the inventory listing was not adjusted. In order to eliminate the above in the future, we recommend the Commission take a physical inventory of all equipment annually and adjust its inventory listing in accordance with State policy.

During the period of September 1977 to March 1978 various items were noted missing. The items which were purchased with State monies are listed below:

<u>September, 1977</u>	<u>February, 1978</u>	<u>March, 1978</u>
1 Stopwatch	22 Record Albums	2 Cassette Recorders
10 Records		
15 Paperback Books		

Also, various other personal items were reported missing. We discussed this problem with the Commission's personnel and found that some desks could not be locked, keys were duplicated, equipment was not stored under lock and key

overnight, and desks were not cleared. We recommend that all locks be changed, equipment be stored under lock and key overnight, desks be cleared and locked after working hours, and a system be developed to control all keys.

During the audit we noted that the records of the West Virginia Library Association were kept by the Commission. The reason for this is the Assistant to the Director is the Treasurer of the Association. Since the Association is a private corporation we do not believe it is proper for the Association's records to be maintained on State premises. We recommend that the records of the West Virginia Library Association not be maintained on State premises.

STATE SPECIAL REVENUE ACCOUNTS

The Commission administers the Library Service and Construction Act of the United States Government. The purpose of the grant funds is to aid in improving service and for construction or betterment of public libraries in the State. The expenditures are made from the following accounts:

- 8450-06 - Rural Services
- 8450-08 - Putnam County Public Library
- 8450-10 - Raleigh County Public Library
- 8450-17 - Wood County Public Library
- 8450-18 - Roane County Public Library
- 8450-19 - Mason County Public Library
- 8450-20 - New Martinsville Public Library
- 8450-21 - Instant Libraries
- 8450-22 - American Heritage Public Library
- 8450-23 - Governor's Conference
- 8450-24 - Richwood Public Library

During our audit of the above accounts we noted the funds were properly accounted for.

We held an exit conference with the Executive Secretary and the Assistant to the Director January 22, 1978, and discussed our findings and recommendations. The Executive Secretary and Assistant to the Director acknowledged our findings and recommendations but made no comments.

AUDITORS' OPINION

The Honorable Encil Bailey
Legislative Auditor
State Capitol - Main Unit
Charleston, West Virginia

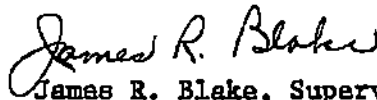
Sir:

We have examined the statements of appropriations and expenditures and cash receipts and disbursements of the West Virginia Library Commission for the years ended June 30, 1978, and June 30, 1977. Our examination was made in accordance with your instructions and accordingly included such tests of the accounting records and other auditing procedures as we considered necessary in the circumstances.

The West Virginia Library Commission's policy is to prepare its financial statements on the basis of cash transactions; consequently certain revenues and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the statements present fairly the appropriations and expenditures and cash receipts and disbursements of the West Virginia Library Commission as of June 30, 1978, and June 30, 1977, on the basis of accounting as described above, which basis has been applied in a manner consistent with that of the preceding year.

The accompanying supplemental information is not necessary for fair presentation of the financial statements, but is presented as additional analytical data. The supplemental information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements mentioned above and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.


James R. Blake, Supervisor
Legislative Postaudit Division

January 22, 1978

Auditors: M. Douglas Jones
Harvey Burke

WEST VIRGINIA LIBRARY COMMISSION

STATEMENT OF APPROPRIATIONS AND EXPENDITURES

	<u>Year Ended June 30,</u>	
	<u>1978</u>	<u>1977</u>
Appropriations	\$4,086,698.00	\$4,244,890.00
Reappropriations	<u>1,603,039.18</u>	<u>528,147.82</u>
	5,689,737.18	4,773,037.82
Expenditures:		
Personal Services	650,112.28	529,998.61
Current Services	141,685.65	146,387.39
Repairs and Alterations	3,142.06	3,483.56
Equipment	4,893.85	4,995.74
Grants-in-Aid	2,200,000.00	1,999,918.47
Unclassified	-0-	22,881.09
Library Matching Funds	1,063,391.09	402,227.55
Books and Periodicals	<u>59,996.96</u>	<u>59,999.42</u>
	<u>4,123,221.89</u>	<u>3,169,891.83</u>
	1,566,515.29	1,603,145.99
 Expenditures July 30	 <u>36,476.93</u>	 <u>78,228.14</u>
 Balance June 30	 <u>\$1,602,992.22</u>	 <u>\$1,681,374.13</u>

See notes to financial statements

WEST VIRGINIA LIBRARY COMMISSION

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

	<u>Year Ended June 30,</u>	
	<u>1978</u>	<u>1977</u>
Beginning Balance:		
State Treasury	\$ 477,353.57	\$ 815,427.60
Cash Receipts:		
United States Government	923,312.00	1,249,439.00
Expenditure Reimbursement	1,660.18	3,616.01
	<u>924,972.18</u>	<u>1,253,055.01</u>
 TOTAL CASH TO ACCOUNT FOR	 <u>\$1,402,325.75</u>	 <u>\$2,068,482.61</u>
 Disbursements:		
Rural Services	\$ 528,061.96	\$1,089,369.04
Putnam County Library	-0-	11,401.00
Raleigh County Public Library	30.00	266,125.00
Wood County Public Library	-0-	45,000.00
Roane County Public Library	-0-	80,395.00
Mason County Public Library	238,500.00	-0-
New Martinsville Public Library	95,000.00	10,000.00
Instant Libraries	14,857.11	88,839.00
American Heritage Public Library	22,000.00	-0-
Governor's Conference	3,500.00	-0-
Richwood Public Library	83,661.00	-0-
	<u>985,610.07</u>	<u>1,591,129.04</u>
 Ending Balance:		
State Treasury	<u>416,715.68</u>	<u>477,353.57</u>
 TOTAL CASH ACCOUNTED FOR	 <u>\$1,402,325.75</u>	 <u>\$2,068,482.61</u>

See notes to financial statements

WEST VIRGINIA LIBRARY COMMISSION

NOTES TO FINANCIAL STATEMENTS

Note A - Significant Accounting Policies

Accounting Method: The Commission's accounting method is on a cash basis. Therefore, certain revenue and related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred. Expenditures for office furniture and equipment are charges to operations when purchased; accordingly, depreciation is not recognized in the accounts.

Note B - Pension Plan

All eligible employees are members of the West Virginia Public Employees' Retirement System. Employees' contributions are 4½% of their annual compensation and contributions by the West Virginia Public Employees' Retirement Board are 9½% of the employees' annual compensation.

SUPPLEMENTAL INFORMATION

WEST VIRGINIA LIBRARY COMMISSION

STATEMENT OF APPROPRIATIONS AND EXPENDITURES

	<u>Year Ended June 30,</u>	
	<u>1978</u>	<u>1977</u>
Personal Services - Account 3500-00		
Appropriation	\$675,548.00	\$530,000.00
Expenditures	<u>650,112.28</u> 25,435.72	<u>529,998.61</u> 1.39
Expenditures July 30	<u>638.88</u>	<u>-0-</u>
Balance June 30	<u>\$ 26,074.60</u>	<u>\$ 1.39</u>
 Current Services - Account 3500-01		
Appropriation	\$142,650.00	\$146,390.00
Expenditures	<u>141,685.65</u> 964.35	<u>146,387.39</u> 2.61
Expenditures July 30	<u>14,435.54</u>	<u>10,716.97</u>
Balance June 30	<u>\$ 15,399.89</u>	<u>\$ 10,719.58</u>
 Repairs and Alterations - Account 3500-02		
Appropriation	\$ 3,500.00	\$ 3,500.00
Expenditures	<u>3,142.06</u> 357.94	<u>3,483.56</u> 16.44
Expenditures July 30	<u>-0-</u>	<u>50.02</u>
Balance June 30	<u>\$ 357.94</u>	<u>\$ 66.46</u>

WEST VIRGINIA LIBRARY COMMISSION

STATEMENT OF APPROPRIATIONS AND EXPENDITURES

	<u>Year Ended June 30,</u>	
	<u>1978</u>	<u>1977</u>
Equipment - Account 3500-03		
Appropriation	\$ 5,000.00	\$ 5,000.00
Expenditures	<u>4,893.85</u> 106.15	<u>4,995.74</u> 4.26
Expenditures July 30	<u>1,549.00</u>	<u>1,400.90</u>
Balance June 30	<u>\$ 1,655.15</u>	<u>\$ 1,405.16</u>
 Grants-in-Aid - Account 3500-07		
Appropriation	\$2,200,000.00	\$2,000,000.00
Expenditures	<u>2,200,000.00</u> -0-	<u>1,999,918.47</u> 81.53
Expenditures July 30	<u>19,822.24</u>	<u>65,283.36</u>
Balance June 30	<u>\$ 19,822.24</u>	<u>\$ 65,364.89</u>
 Unclassified - Account 3500-08		
Reappropriation	\$ -0-	\$ 22,881.09
Expenditures	<u>-0-</u> -0-	<u>22,881.09</u> -0-
Expenditures July 30	<u>-0-</u>	<u>-0-</u>
Balance June 30	<u>\$ -0-</u>	<u>\$ -0-</u>

WEST VIRGINIA LIBRARY COMMISSION

STATEMENT OF APPROPRIATIONS AND EXPENDITURES

Year Ended June 30,
1978 1977

Library Matching Fund - Account 3500-10

Appropriation	\$1,000,000.00	\$1,500,000.00
Reappropriation	<u>1,603,039.18</u>	<u>505,266.73</u>
	2,603,039.18	2,005,266.73

Expenditures	<u>1,063,391.09</u>	<u>402,227.55</u>
	1,539,648.09	1,603,039.18

Expenditures July 30	<u>-0-</u>	<u>-0-</u>
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Balance June 30	<u>\$1,539,648.09</u>	<u>\$1,603,039.18</u>
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Components of Balance June 30

Appropriation	\$ 993,470.00	\$1,500,000.00
Reappropriation	<u>546,178.09</u>	<u>103,039.18</u>
	<u>\$1,539,648.09</u>	<u>\$1,603,039.18</u>

Books and Periodicals - Account 3500-13

Appropriation	\$ 60,000.00	\$ 60,000.00
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Expenditures	<u>59,996.96</u>	<u>59,999.42</u>
	3.04	.58

Expenditures July 30	<u>31.27</u>	<u>776.89</u>
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Balance June 30	<u>\$ 34.31</u>	<u>\$ 777.47</u>
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WEST VIRGINIA LIBRARY COMMISSION

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

FEDERAL FUNDS

	<u>Year Ended June 30,</u>	
	<u>1978</u>	<u>1977</u>
Rural Services - Account 8450-06		
Beginning Balance:		
State Treasury	\$ 340,466.46	\$ 649,785.49
Cash Receipts:		
United States Government	534,812.00	776,434.00
Expenditure Reimbursement	<u>1,660.18</u>	<u>3,616.01</u>
	<u>536,472.18</u>	<u>780,050.01</u>
 TOTAL CASH TO ACCOUNT FOR	 <u>\$ 876,938.64</u>	 <u>\$1,429,835.50</u>
Disbursements:		
Personal Services	\$ -0-	\$ 69,649.31
Social Security	-0-	4,282.41
Public Employees Retirement	60.00	6,049.38
Public Employees Insurance	-0-	2,895.56
Contractual and Professional Services	25,949.05	12,742.39
Maintenance Contracts	223.81	120.74
Books	38,481.60	377,822.76
Office and Communication Equipment	105,449.48	106,459.62
Rental Expense (Machine and Miscellaneous)	6,743.90	5,673.96
Office Expense	6,328.83	5,410.26
I.S.S.D.	413.89	2,453.97
Equipment and Building - Alterations and Repairs	1,377.14	718.92
Utilities	698.90	3,020.82
Clothing and Household Supplies	371.95	1,378.75
Educational Training	-0-	70.00
Travel and Vehicle Expense	103.00	6.89
Grants-in-Aid	<u>341,860.41</u>	<u>490,613.30</u>
	<u>528,061.96</u>	<u>1,089,369.04</u>
Ending Balance:		
State Treasury	<u>348,876.68</u>	<u>340,466.46</u>
 TOTAL CASH ACCOUNTED FOR	 <u>\$ 876,938.64</u>	 <u>\$1,429,835.50</u>

WEST VIRGINIA LIBRARY COMMISSION

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

FEDERAL FUNDS

	<u>Year Ended June 30,</u>	
	<u>1978</u>	<u>1977</u>
Putnam County Public Library - Account 8450-08		
Beginning Balance:		
State Treasury	\$ -0-	\$ 11,401.00
Cash Receipts	<u>-0-</u>	<u>-0-</u>
TOTAL CASH TO ACCOUNT FOR	<u>\$ -0-</u>	<u>\$ 11,401.00</u>
Disbursements:		
Putnam County Public Library Construction	\$ -0-	\$ 11,401.00
Ending Balance:		
State Treasury	<u>-0-</u>	<u>-0-</u>
TOTAL CASH ACCOUNTED FOR	<u>\$ -0-</u>	<u>\$ 11,401.00</u>
 Raleigh County Public Library - Account 8450-10		
Beginning Balance:		
State Treasury	\$ 30.00	\$ 20,300.00
Cash Receipts:		
United States Government	<u>-0-</u>	<u>245,855.00</u>
TOTAL CASH TO ACCOUNT FOR	<u>\$ 30.00</u>	<u>\$266,155.00</u>
Disbursements:		
Raleigh County Public Library Construction	\$ -0-	\$266,125.00
Unclassified	<u>30.00</u>	<u>-0-</u>
	30.00	266,125.00
Ending Balance:		
State Treasury	<u>-0-</u>	<u>30.00</u>
TOTAL CASH ACCOUNTED FOR	<u>\$ 30.00</u>	<u>\$266,155.00</u>

WEST VIRGINIA LIBRARY COMMISSION
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FEDERAL FUNDS

	Year Ended June 30,	
	1978	1977
Wood County Public Library - Account 8450-17		
Beginning Balance:		
State Treasury	\$ -0-	\$45,000.00
Cash Receipts	-0-	-0-
TOTAL CASH TO ACCOUNT FOR	\$ -0-	\$45,000.00
Disbursements:		
Wood County Public Library Construction	\$ -0-	\$45,000.00
Ending Balance:		
State Treasury	-0-	-0-
TOTAL CASH ACCOUNTED FOR	\$ -0-	\$45,000.00
 Roane County Public Library - Account 8450-18		
Beginning Balance:		
State Treasury	\$ -0-	\$67,895.00
Cash Receipts:		
United States Government	-0-	12,500.00
TOTAL CASH TO ACCOUNT FOR	\$ -0-	\$80,395.00
Disbursements:		
Roane County Public Library Construction	\$ -0-	\$80,395.00
Ending Balance:		
State Treasury	-0-	-0-
TOTAL CASH ACCOUNTED FOR	\$ -0-	\$80,395.00

WEST VIRGINIA LIBRARY COMMISSION
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FEDERAL FUNDS

	Year Ended June 30,	
	1978	1977
Mason County Public Library - Account 8450-19		
Beginning Balance:		
State Treasury	\$ 5,000.00	\$ 5,000.00
Cash Receipts:		
United States Government	260,000.00	-0-
TOTAL CASH TO ACCOUNT FOR	\$265,000.00	\$ 5,000.00
Disbursements:		
Mason County Public Library Construction	\$238,500.00	\$ -0-
Ending Balance:		
State Treasury	26,500.00	5,000.00
TOTAL CASH ACCOUNTED FOR	\$265,000.00	\$ 5,000.00
 New Martinsville Public Library - Account 8450-20		
Beginning Balance:		
State Treasury	\$ 95,000.00	\$ 10,000.00
Cash Receipts:		
United States Government	-0-	95,000.00
TOTAL CASH TO ACCOUNT FOR	\$ 95,000.00	\$105,000.00
Disbursements:		
New Martinsville Public Library Construction	\$ 95,000.00	\$ 10,000.00
Ending Balance:		
State Treasury	-0-	95,000.00
TOTAL CASH ACCOUNTED FOR	\$ 95,000.00	\$105,000.00

WEST VIRGINIA LIBRARY COMMISSION
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FEDERAL FUNDS

	Year Ended June 30,	
	1978	1977
Instant Libraries - Account 8450-21		
Beginning Balance:		
State Treasury	\$ 14,857.11	\$ 6,046.11
Cash Receipts:		
United States Government	-0-	97,650.00
TOTAL CASH TO ACCOUNT FOR	\$ 14,857.11	\$103,696.11
Disbursements:		
Instant Libraries Construction	\$ 14,857.11	\$ 88,839.00
Ending Balance:		
State Treasury	-0-	14,857.11
TOTAL CASH ACCOUNTED FOR	\$ 14,857.11	\$103,696.11
American Heritage Public Libraries - Account 8450-22		
Beginning Balance:		
State Treasury	\$ 22,000.00	\$ -0-
Cash Receipts:		
United States Government	-0-	22,000.00
TOTAL CASH TO ACCOUNT FOR	\$ 22,000.00	\$ 22,000.00
Disbursements:		
Construction	\$ 22,000.00	\$ -0-
Ending Balance:		
State Treasury	-0-	22,000.00
TOTAL CASH ACCOUNTED FOR	\$ 22,000.00	\$ 22,000.00

WEST VIRGINIA LIBRARY COMMISSION
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 FEDERAL FUNDS

	Year Ended June 30,	
	1978	1977
Governor's Conference - Account 8450-23		
Beginning Balance:		
State Treasury	\$ -0-	\$ -0-
Cash Receipts:		
United States Government	<u>3,500.00</u>	<u>-0-</u>
TOTAL CASH TO ACCOUNT FOR	<u>\$ 3,500.00</u>	<u>\$ -0-</u>
Disbursements:		
Consultant	\$ 3,500.00	\$ -0-
Ending Balance:		
State Treasury	<u>-0-</u>	<u>-0-</u>
TOTAL CASH ACCOUNTED FOR	<u>\$ 3,500.00</u>	<u>\$ -0-</u>
 Richwood Public Library - Account 8450-24		
Beginning Balance:		
State Treasury	\$ -0-	\$ -0-
Cash Receipts:		
United States Government	<u>125,000.00</u>	<u>-0-</u>
TOTAL CASH TO ACCOUNT FOR	<u>\$125,000.00</u>	<u>\$ -0-</u>
Disbursements:		
Richwood Public Library Construction	\$ 83,661.00	\$ -0-
Ending Balance:		
State Treasury	<u>41,339.00</u>	<u>-0-</u>
TOTAL CASH ACCOUNTED FOR	<u>\$125,000.00</u>	<u>\$ -0-</u>

STATE OF WEST VIRGINIA

OFFICE OF LEGISLATIVE AUDITOR, TO WIT:

I, Encil Bailey, Legislative Auditor, do hereby certify that the report of audit appended hereto was made under my direction and supervision, under the provisions of the West Virginia Code, Chapter 4, Article 2, as amended, and that the same is a true and correct copy of said report.

Given under my hand this 26th day of June, 1979.


Encil Bailey, Legislative Auditor

Copy forwarded to the Commissioner of the Department of Finance and Administration to be filed as a public record. Copies forwarded to Executive Secretary of the West Virginia Library Commission; Attorney General; Governor; and State Auditor.