

SUSSEX COUNTY, DELAWARE  
SEAFORD DISTRICT LIBRARY  
REPORT  
JUNE 30, 1983 AND 1982

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For the Years Ended June 30, 1983 and 1982

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June 30, 1983

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*Jefferson & Urian, CPA, P. A.*

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CERTIFIED PUBLIC ACCOUNTANTS

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To the Honorable President and  
Members of the County Council  
Sussex County  
The Courthouse  
Georgetown, Delaware

Auditors' Opinion

We have examined the Statement of Cash Receipts and Cash Disbursements of Seaford District Library, in Sussex County, Delaware, for the years ended June 30, 1983 and 1982. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

We were unable to verify cash fines received by the library.

In our opinion, subject to the above, the aforementioned statement presents fairly the recorded cash receipts and cash disbursements of Seaford District Library, in Sussex County, Delaware, for the years ended June 30, 1983 and 1982. The supplemental information contained herein is not required and therefore we do not express an opinion thereon.

*Jefferson & Urian CPA, P.A.*  
Certified Public Accountants

October 27, 1983

SUSSEX COUNTY, DELAWARE

SEAFORD DISTRICT LIBRARY

STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS

FOR THE YEARS ENDED JUNE 30, 1983 AND 1982

	<u>1983</u>	<u>1982</u>
<u>Receipts</u>		
Book recovery and sales	\$ 709	\$ 1,040
Copy machine charges	1,819	1,295
Delaware State Arts Council	-0-	1,750
Donations and gifts	1,300	545
Federal L.S.C.A. Grant	1,010	1,440
Fines	3,006	3,021
City of Seaford	2,000	-0-
Interest	471	673
Memorials	146	100
Miscellaneous	51	50
Personal reimbursements (net)	-0-	120
Taxes - Sussex County	64,849	64,032
	<u>75,361</u>	<u>74,066</u>
<u>Total Receipts</u>		
<u>Disbursements</u>		
Books	16,688	17,077
Capital improvements	1,123	781
Furniture & equipment	-0-	877
Insurance	1,340	1,180
Magazines, films and recordings	2,743	3,320
Miscellaneous	322	220
Payroll taxes	-0-	401
Public relations	-0-	1,879
Salaries	38,239	35,590
Supplies & postage	4,094	2,572
Telephone	738	610
Utilities & maintenance	7,721	9,237
Workshops & travel	231	355
	<u>73,239</u>	<u>74,099</u>
<u>Total Disbursements</u>		
<u>Excess Disbursements Over (Under)</u>		
<u>Receipts</u>	(2,122)	33
<u>Beginning Cash Balance</u>	<u>9,405</u>	<u>9,438</u>
<u>Ending Cash Balance</u>	<u>11,527</u>	<u>9,405</u>

SUSSEX COUNTY, DELAWARE

SEAFORD DISTRICT LIBRARY

STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS

FOR THE YEARS ENDED JUNE 30, 1983 AND 1982

	<u>1983</u>	<u>1982</u>
<u>Composition of Ending Cash Balance</u>		
Checking Account	\$ 19	\$ 308
Checking Account - fines	216	70
Petty Cash	25	25
Savings Account	-0-	-0-
Savings Account - Tele transfer	2,617	352
- Doug Lockwood Memorial	2,200	2,200
Certificate of Deposit	<u>6,450</u>	<u>6,450</u>
<u>Total</u>	<u>\$ 11,527</u>	<u>\$ 9,405</u>
<u>Encumbered Portion of Cash Balance</u>		
Accounts Payable	<u>\$ 286</u>	<u>\$ 208</u>

SUPPLEMENTAL INFORMATION

SUSSEX COUNTY, DELAWARE

SEAFORD DISTRICT LIBRARY

INSURANCE COVERAGE

JUNE 30, 1983

Agent: Callaway, Farnell & Moore Insurance, Inc.  
Company: Home Insurance Company  
Term: 7/13/81 - 7/13/82; 7/13/83 - 7/13/84  
Coverage: Fire, additional perils and liability  
Face amount - \$ 275,000 on building  
90% co-insurance  
\$ 110,000 on contents  
80% co-insurance  
\$ 300,000 liability  
\$ 250 per person, \$ 10,000 per accident - medical  
\$ 50-100 deductible  
Premium: \$ 962 for 7/13/81 - 7/13/82  
\$ 962 for 7/13/82 - 7/13/83  
\$ 962 for 7/13/83 - 7/13/84

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Agent: Callaway, Farnell & Moore Insurance, Inc.  
Company: Home Insurance Company  
Term: 7/1/82 - 7/1/83; 7/1/83 - 7/1/84  
Coverage: Workmen's Compensation Insurance  
Face amount - \$ 150,000  
Premium: \$ 158 annually

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Agent: Callaway, Farnell & Moore Insurance, Inc.  
Company: Home Insurance Company  
Term: 7/13/81 - 7/13/82; 7/13/82 - 7/13/83; 7/13/83 - 7/13/84  
Coverage: Occurrence liability; hired, non-owned automobile  
Premium: \$ 56 annually

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SUSSEX COUNTY, DELAWARE

SEAFORD DISTRICT LIBRARY

COMMENTS

JUNE 30, 1983

Board of Commissioners

The Commissioners of Seaford District Library are:

Paul Ellis - President  
Ben Tull - Vice-President  
Anna Mae Marvel - Secretary/Treasurer  
Mary Catherine Hall  
Phylis Palmer

Location

The library is currently located at 400 North Porter Street. The library owns both the land and the building at this location.

State Unemployment Tax

Seaford District Library incurred state unemployment taxes for the period ending June 30, 1982. These taxes were never paid and it is uncertain if the State of Delaware Department of Labor will grant reimbursable status for this period. As of January 1, 1983, the library is exempt from state unemployment taxes.

Recommendations

The Seaford District Library commission has a fire-resistant locking cabinet to safeguard the accounting records.

We have previously recommended that all check signers be bonded - we reiterate this recommendation. Also, two authorized signers should be required on each check.