

*****Public Meeting Notice*****

Washington Parish Library

Library Board of Control

Thursday, September 10, 2026 - 5:30pm

Bogalusa Branch

304 Ave F, Bogalusa, La

Meeting Agenda

- I. Call to order by President
- II. Roll Call by Director
- III. Invocation
- IV. Pledge of Allegiance
- V. Approval of Agenda
 - A. Discussion
 - B. Public Comment
 - C. Vote
- VI. Approval of Minutes from Previous Meetings.
 - A. Thursday, July 23, 2026 (p.4)
 1. Discussion
 2. Public Comment
 3. Vote
 - B. Thursday, August 20, 2026 (p.8)
 1. Discussion
 2. Public Comment
 3. Vote
- VII. New Business
 - A. WPLBOC Resolution 2026-002: Approval of the 2027 Budget (p.11)
 1. Discussion
 2. Public Comment
 3. Vote
 - B. Relationship with Supporting Organizations Policy (p.18)
 1. Discussion
 2. Public Comment
 3. Vote

C. Food For Fines - \$3/item, October-December

1. Discussion
2. Public Comment
3. Vote

VIII. Unfinished Business

A. Angie Branch Updates

1. Discussion
2. Public Comment

B. Updating the 2026 Budget (p.21)

1. Discussion
2. Public Comment
3. Vote

IX. Director's Report (p.26)

X. General Public Comment

XI. *Next meeting: Thursday, November 19, 2026 at the Franklinton Branch.*

XII. Adjournment

2026 Meetings

Name	Appointed	1/15	*2/5	3/19	5/21	7/23	8/20	9/10	11/19
Kewanda August	2022	X	P	X	X	X	X		
Derek Dantin	2025	X	P	X	P	P	X		
Abigail Kemp	2026	-	-	-	-	P	P		
Penny Moses	2022	P	P	P	P	P	P		
Nathan Pierce, President	2025	V	P	P	P	X	P		
Emma Ross, Vice President	2001	P	P	V	V	V	P		
Ryan Seal Parish President	<i>ex-officio</i>	X	P	P	X	X	X		
J. Perry Talley	2023	V	P	X	P	V	V		
Sonnet Ireland Secretary		P	P	P	P	P	P		
Aerial Mathews		P	P	P	P	P	X		
<i>Tech Team Representative</i>		<i>CB</i>	<i>CB</i>	<i>CB</i>	<i>CB</i>	<i>LG</i>	<i>CB</i>		

P = Present in-person V = Virtually present X = Absent - = Position vacant
 * = Special Meeting

Washington Parish Library
Library Board of Control
Thursday, July 23, 2026 - 5:30pm
Franklinton Branch
Meeting Minutes

I. Call to order by Ms. Penny Moses at 5:28pm.

II. Roll Call by the Director, Sonnet Ireland.

Board Members Present: Mr. Derek Dantin, Mrs. Abigail Kemp, Ms. Penny Moses, Ms. Emma Ross (*virtual*), and Mr. Perry Talley (*virtual*)

Board Members Absent: Ms. Kewanda August, Mr. Nathan Pierce

Special notes: Zoom and its call-in feature were used for accessibility purposes.

III. Invocation by Mr. Derek Dantin.

IV. Pledge of Allegiance by Mrs. Abigail Kemp.

V. Approval of Agenda

A motion was made by Mr. Talley to approve the agenda; seconded by Mrs. Kemp.

Mr. Nathan Pierce: Absent

Ms. Kewanda August: Absent

Ms. Penny Moses: Yes

Mr. Derek Dantin: Yes

Ms. Emma Ross: Yes

Mrs. Abigail Kemp: Yes

Mr. Perry Talley: Yes

VI. Approval of Minutes from Thursday, May 21, 2026.

A motion was made by Mr. Dantin to approve the minutes from the previous meeting; seconded by Mrs. Kemp.

Mr. Nathan Pierce: Absent

Ms. Kewanda August: Absent

Ms. Penny Moses: Yes

Mr. Derek Dantin: Yes

Ms. Emma Ross: Yes

Mrs. Abigail Kemp: Yes

Mr. Perry Talley: Yes

VII. New Business

A. Welcome New Board Member: Mrs. Abigail Kemp

On June 15, 2026, the Parish Council passed Resolution No. 26-1502, appointing Mrs. Abigail Kemp to serve on the Library Board of Control through December 31, 2030. This was Mrs. Kemp's first meeting.

B. Presentation of the 2027 Budget

Mrs. Ireland presented the 2027 Budget to the Board for review before the Library Budget Hearing on Thursday, August 20, 2026.

C. Approval of 2027 Calendars: Holidays, LBOC

1. Holidays

A motion was made by Mr. Dantin to approve the 2027 Holiday and Closure Schedule; seconded by Ms. Ross.

Mr. Nathan Pierce: Absent

Ms. Kewanda August: Absent

Ms. Penny Moses: Yes

Mr. Derek Dantin: Yes

Ms. Emma Ross: Yes

Mrs. Abigail Kemp: Yes

Mr. Perry Talley: Yes

2. LBOC Meetings

A motion was made by Mrs. Kemp to approve the 2027 Meeting Schedule for the Library Board of Control; seconded by Mr. Dantin.

Mr. Nathan Pierce: Absent

Ms. Kewanda August: Absent

Ms. Penny Moses: Yes

Mr. Derek Dantin: Yes

Ms. Emma Ross: Yes

Mrs. Abigail Kemp: Yes

Mr. Perry Talley: Yes

D. Staff Holiday Luncheon

Mrs. Ireland explained that, historically, the branches have closed at 11:30am on a day in December for the Staff Holiday Luncheon, and the Board usually allowed the staff to go home with pay after.

A motion was made by Ms. Ross to close the branches at 11:30am on a day in December (to be designated by the Director) so the staff can attend the annual staff holiday luncheon and take the rest of the day off with pay; seconded by Mr. Dantin.

Mr. Nathan Pierce: Absent

Ms. Kewanda August: Absent

Ms. Penny Moses: Yes

Mr. Derek Dantin: Yes

Ms. Emma Ross: Yes

Mrs. Abigail Kemp: Yes

Mr. Perry Talley: Yes

E. Presentation of Policy: Relationship with Supporting Organizations

Mrs. Ireland is presenting this policy for discussion and review. The policy is already posted on the website in the policies section for public review and feedback before the Board approves it in September. The policy can be found: <https://washingtonparishlibrary.info/policies-under-review>

VIII. Unfinished Business

A. Updating the 2026 Budget

Mrs. Ireland explained that one of the Bogalusa Branch's air conditioners needs to be replaced. It's about 15 years old. She is requesting \$150,000 from the Fund Balance be placed in line 304--Maintenance for Building. Mrs. Ireland does not anticipate spending anywhere near that amount, but she is requesting a large enough contingency to account for any price fluctuations or unexpected issues. Any funds not needed for the project will remain in line 304 for the larger project of assessing and repairing the two large branches.

A motion was made by Ms. Moses to approve the updated 2026 Budget; seconded by Mrs. Kemp.

Mr. Nathan Pierce: Absent

Ms. Kewanda August: Absent

Ms. Penny Moses: Yes

Mr. Derek Dantin: Yes

Ms. Emma Ross: Yes

Mrs. Abigail Kemp: Yes

Mr. Perry Talley: No

IX. Director's Report

X. General Public Comment

XI. *Next meeting:*

A. *Library Budget Hearing on Thursday, August 20, 2026 at the Bogalusa Branch*

B. *Thursday, September 17, 2026 at the Franklinton Branch.*

XII. Adjournment

A motion was made by Mrs. Kemp to adjourn; seconded by Mr. Dantin. The motion passed by unanimous vote. Meeting adjourned at 6:25pm.

2026 Meetings

Name	Appointed	1/15	*2/5	3/19	5/21	7/23	8/20	9/17	11/19
Kewanda August	2022	X	P	X	X	X			
Derek Dantin	2025	X	P	X	P	P			
Abigail Kemp	2026	-	-	-	-	P			
Penny Moses	2022	P	P	P	P	P			
Nathan Pierce, President	2025	V	P	P	P	X			
Emma Ross, Vice President	2001	P	P	V	V	V			
Ryan Seal Parish President	<i>ex-officio</i>	X	P	P	X	X			
J. Perry Talley	2023	V	P	X	P	V			
Sonnet Ireland Secretary		P	P	P	P	P			
Aerial Mathews		P	P	P	P	P			
<i>Tech Team Representative</i>		<i>CB</i>	<i>CB</i>	<i>CB</i>	<i>CB</i>	<i>LG</i>			

P = Present in-person V = Virtually present X = Absent - = Position vacant
 * = Special Meeting

Washington Parish Library
Budget Hearing on 2027 Budget
Bogalusa Branch
Thursday, August 20, 2025, 5:30pm
Meeting Minutes

- I. Call to order by the Board President, Mr. Nathan Pierce at 5:37pm.
- II. Roll Call by the Director, Sonnet Ireland
Board Members Present: Mr. Nathan Pierce, Mrs. Abigail Kemp, Ms. Penny Moses, Ms. Emma Ross, and Mr. Perry Talley (*virtual*).
Board Members Absent: Ms. Kewanda August, Mr. Derek Dantin
Special notes: Zoom and its call-in feature were used for accessibility purposes.
- III. Invocation by Ms. Penny Moses.
- IV. Pledge of Allegiance led by Ms. Emma Ross.
- V. Presentation of the 2027 Budget
 - A. Overview of projected 2027 revenues - Mrs. Ireland explained the proposed 2027 Budget's revenue line by line.
 - B. Overview of projected 2027 operating expenditures - Mrs. Ireland explained the proposed 2027 Budget's expenditures line by line, particularly noting the corrections to lines 304 (Maintenance of Building) and 730 (Additions to Capital Assets).
 - C. Special Report on 2027 Capital Outlay Projects: Status update on the Angie project and review of estimated remaining capital allocations - Mrs. Ireland updated the Board on the Angie Branch. Mr. Kevin Steele has been awarded the contract, which has been approved by the Council and signed by the Parish President. Work is scheduled to begin the first week of September. The project should be completed by the end of the year, meaning that the money set aside for the Angie Branch will be spent before the new year.

In light of this, Mrs. Ireland has spoken with Mr. Tom Pistorius about evaluating the other branches for repairs and improvements, including renovating the bathrooms at both large branches. Mrs. Ireland is asking that \$200,000 from the Fund Balance be added to the Capital Assets line in order for her to start that process.

- D. Board Discussion - *none* (members asked for clarification as each line was explained)
- E. Public Comment - *none*
- VI. Next meeting: Thursday, September 10, 2026 at the Bogalusa Branch
- VII. Adjournment
A motion was made by Ms. Ross to adjourn; seconded by Ms. Moses.
All present members agreed. **Motion passed.**
Meeting adjourned at 6:43pm.

2026 Meetings

Name	Appointed	1/15	*2/5	3/19	5/21	7/23	8/20	9/17	11/19
Kewanda August	2022	X	P	X	X	X	VNV		
Derek Dantin	2025	X	P	X	P	P	X		
Abigail Kemp	2026	-	-	-	-	P	P		
Penny Moses	2022	P	P	P	P	P	P		
Nathan Pierce, President	2025	V	P	P	P	X	P		
Emma Ross, Vice President	2001	P	P	V	V	V	P		
Ryan Seal Parish President	<i>ex-officio</i>	X	P	P	X	X	X		
J. Perry Talley	2023	V	P	X	P	V	V		
Sonnet Ireland Secretary		P	P	P	P	P	P		
Aerial Mathews		P	P	P	P	P	X		
<i>Tech Team Representative</i>		<i>CB</i>	<i>CB</i>	<i>CB</i>	<i>CB</i>	<i>LG</i>	<i>CB</i>		

P = Present in-person

V = Virtually present

X = Absent

- = Position vacant

* = Special Meeting

VNV = Virtual, Non-Voting



825 Free Street
Franklinton, La 70438
(985) 839-7805
washingtonparishlibrary.info

2027 Budget Message

The proposed 2027 budget for the Washington Parish Library provides funding to operate the Library System. This includes staff, library services, buildings, technology, and building projects. Our goal is to continue providing current services while planning for the Library's future needs.

Revenue estimates are based on the information available when the budget was prepared. Expenses are based on expected costs, staffing needs, planned projects, and funds for unexpected costs. Major projects include improvements to our buildings and continued work on the Angie Branch.

Governmental funds are budgeted on a modified accrual basis of accounting.

Submitted by:

Sonnet Ireland

Library Director / Budget Preparer
Washington Parish Library

Signature: _____

Date: _____

9/2/2026

***Operating Branches in Bogalusa, Enon, Franklinton and Thomas...
And coming soon to Angie!***

**WASHINGTON PARISH GOVERNMENT
LIBRARY FUND 29
PROPOSED 2027 BUDGET UPDATE
PENDING**

Account #	Name	2026 BUDGET	2027 Proposed Budget	Notes
029 3 000.00000	***REVENUE***			
029 3 101.00000	AD VALOREM	1,200,000	1,220,000	
029 3 102.00000	PRIOR YEAR TAX	18,000	18,000	
029 3 320.00000	STATE OF LA REVENUE SHARING	55,000	55,000	
029 3 350.00000	DONATIONS GENERAL	1,000	1,000	
029 3 352.00000	DONATIONS PROGRAM	2,500	2,500	
029 3 501.00000	FINES	1,000	1,000	
029 3 502.00000	E RATE REIMBURSEMENT	60,000	60,000	
029 3 503.00000	SUPPLIES	15,000	15,000	
029 3 602.00000	INTEREST HANCOCK WHITNEY	14,000	14,000	
029 3 603.00000	INTEREST REVENUE MASTER BANK	35,000	35,000	
029 3 604.00000	INTEREST REVENUE TAXES	2,000	2,000	
029 3 610.00000	RENTAL OF FACILITIES	9,600	9,600	
029 3 997.00000	***TOTAL REVENUE***	1,425,600	1,433,100	
029 4 000.00000	***LIBRARY EXPENDITURES***			
029 4 000.10200	SALARIES	690,000	690,000	Includes staffing for Angie Branch, substitute coverage, and allowance for anticipated personnel adjustments.
029 4 000.10300	MAINTENANCE LABOR	10,000	15,000	Increased to support anticipated repair and maintenance work at library facilities.
029 4 000.13100	PERS RETIREMENT	39,000	41,000	
029 4 000.13500	MEDICARE	10,000	12,000	
029 4 000.13600	FICA	22,000	24,000	
029 4 000.14000	UNEMPLOYMENT	1,000	1,500	
029 4 000.14100	WORKMENS COMPENSATION	3,500	4,500	
029 4 000.15000	HOSPITALIZATION INSURANCE	96,000	110,000	
029 4 000.16000	UNIFORMS	500	500	
029 4 000.20100	TRAVEL/CONFERENCE DIRECTOR	2,500	2,500	

**WASHINGTON PARISH GOVERNMENT
LIBRARY FUND 29
PROPOSED 2027 BUDGET UPDATE
PENDING**

Account #	Name	2026 BUDGET	2027 Proposed Budget	Notes
029 4 000.20200	CONFERENCE/CONVENTION	5,000	22,000	American Library Association conference in New Orleans; factors a total of 10-12 attendees.
029 4 000.20300	TRAVEL	500	2,000	
029 4 000.30300	INSURANCE	75,000	75,000	
029 4 000.30400	MAINTENANCE OF BUILDING	20,000	20,000	
029 4 000.30700	EQUIPMENT MAINTENANCE	2,000	1,000	
029 4 000.30800	OTHER MAINTENANCE	23,000	20,000	
029 4 000.30900	RENTAL/LEASES	15,000	15,000	
029 4 000.31000	DUES/INTERNET SUBSCRIPTIONS	25,000	25,000	
029 4 000.31100	POSTAGE	1,500	1,500	
029 4 000.31200	TELEPHONE/INTERNET	80,000	80,000	
029 4 000.31300	UTILITIES GAS	6,000	8,000	Increased to reflect anticipated utility costs associated with the addition of Angie Branch and rising utility rates.
029 4 000.31400	UTILITIES ELECTRICITY	45,000	50,000	Increased to reflect anticipated utility costs associated with the addition of Angie Branch and rising utility rates.
029 4 000.31500	UTILITIES WATER/SEWAGE	2,500	4,000	Increased to reflect anticipated utility costs associated with the addition of Angie Branch and rising utility rates.
029 4 000.31600	LEGAL DOCUMENT	500	500	
029 4 000.31800	GARBAGE	2,000	2,500	
029 4 000.35000	PURCHASED PROFESSIONAL SERVICES	10,000	25,000	Includes technology consulting and increased use of contracted services
029 4 000.35100	PUBLIC RELATIONS		2,500	Library promotional materials and community outreach giveaways
029 4 000.39200	PROGRAM DONATION EXPENSES	2,500	2,500	
029 4 000.39900	OTHER	1,500	1,500	

**WASHINGTON PARISH GOVERNMENT
LIBRARY FUND 29
PROPOSED 2027 BUDGET UPDATE
PENDING**

Account #	Name	2026 BUDGET	2027 Proposed Budget	Notes
029 4 000.40100	OFFICE SUPPLIES	12,000	12,000	
029 4 000.40200	PROGRAM SUPPLIES	2,000	2,000	
029 4 000.40400	BUILDING MAINTENANCE SUPPLIES	4,000	4,000	
029 4 000.40500	BOOK SUPPLIES	1,000	1,000	
029 4 000.41000	AUTO EXPENSE	2,500	2,500	
029 4 000.50100	ACCOUNTING/AUDITING	6,000	6,000	
029 4 000.50500	MEDICAL	1,500	2,000	
029 4 000.50900	AD VALOREM PENSION DEDUCTION	40,000	40,000	
029 4 000.60600	FURNITURE/EQUIPMENT	1,500	5,000	
029 4 000.60700	BOOKS	25,000	25,000	
029 4 000.60800	PERIODICALS	1,000	1,000	
029 4 000.60900	A/V MATERIALS	5,000	5,000	
029 4 000.73000	ADDITIONS TO CAPITAL ASSETS	150,000	250,000	Capital project allowance for branch improvements and renovations, including architectural planning and project development necessary to obtain bids/estimates for future Board approval.
029 4 000.73200	TECHNOLOGY	105,000	65,000	Returns to normal technology funding level following systemwide technology replacement completed in the prior year.
029 4 000.80000	ADMINISTRATIVE FEE	55,000	55,000	
029 4 995.98000	***TOTAL EXPENDITURES***	1,615,500	1,734,500	
029 4 999.00000	***OPERATING TRANSFERS***			
029 4 999.90000	***TOTAL OPERATING TRANSFERS***	-	-	
029 4 999.98000	***TOTAL EXPENDITURES AND OPERATING TRANSFERS***	1,615,500	1,734,500	
029 4 999.99000	*EXCESS REVENUE OVER EXPENDITURES*	(189,900)	(301,400)	

WASHINGTON PARISH GOVERNMENT LIBRARY FUND 29 PROPOSED 2027 BUDGET UPDATE PENDING				
Account #	Name	2026 BUDGET	2027 Proposed Budget	Notes
PROPOSED BEGINNING FUND BALANCE		2,611,661	2,257,761	
PROPOSED ENDING FUND BALANCE		2,257,761	1,956,361	



Resolution of the Washington Parish Library Board of Control

On the motion of _____, and seconded by _____
the following resolution is hereby submitted to the Washington Parish Library Board of Control.

RESOLUTION TO ADOPT, FINALIZE, AND IMPLEMENT THE 2027 WASHINGTON PARISH LIBRARY BUDGET

HEREAS, the Director of the Washington Parish Library prepared the Proposed 2027 Washington Parish Library Budget, accompanied by this budget adoption resolution; and

WHEREAS, the Proposed 2027 Washington Parish Library Budget and budget adoption resolution have been submitted to the Washington Parish Library Board of Control for review and consideration; and

WHEREAS, the Proposed 2027 Washington Parish Library Budget was made available for public inspection as required by law; and

WHEREAS, a public hearing on the Proposed 2027 Washington Parish Library Budget was conducted in August 2026, and public comments, if any, were received and considered; and

WHEREAS, the Washington Parish Library Board of Control has reviewed and considered the Proposed 2027 Washington Parish Library Budget and finds that estimated funds available are sufficient to meet the expenditures provided for therein;

NOW, THEREFORE, BE IT RESOLVED, by the Washington Parish Library Board of Control that the Proposed 2027 Washington Parish Library Budget is hereby approved, adopted, finalized, and authorized for implementation, subject to the following changes, if any:

BE IT FURTHER RESOLVED, that the Library Director is authorized to administer the adopted budget and to incur liabilities and authorize expenditures within the amounts appropriated in the adopted budget, in accordance with applicable law and Library policy.

BE IT FURTHER RESOLVED, that changes to the adopted budget requiring a budget amendment under Louisiana law, including changes in budget classifications for which authority has not otherwise been granted to the Library Director, are reserved to the Washington Parish Library Board of Control and shall be adopted by the Board in an open meeting as required by law.

BE IT FURTHER RESOLVED, that certified copies of the adopted 2027 Washington Parish Library Budget and this budget adoption resolution shall be retained and filed at the domicile of the Washington Parish Library Board of Control in accordance with Louisiana law.

Kewanda August Yes___ No___ Absent___

Derek Dantin Yes___ No___ Absent___

Abby Kemp Yes___ No___ Absent___

Penny Moses Yes___ No___ Absent___

Nathan Pierce Yes___ No___ Absent___

Emma Ross Yes___ No___ Absent___

Perry Talley Yes___ No___ Absent___

We hereby certify the above vote to be true and accurate and held in open session of the regularly scheduled WPLBOC meeting this 10th day of September, 2026.

Nathan Pierce
President, WPLBOC

Sonnet Ireland
Ex-officio Secretary, WPLBOC



WASHINGTON PARISH LIBRARY

Relationship with Supporting Organizations

Purpose

The Washington Parish Library welcomes the support of organizations that help the Library serve the community. These organizations may include the Friends of the Library, a Library Foundation, advisory groups, or other approved support organizations.

These groups are important partners. They help the Library through volunteer service, advocacy, fundraising, and community support.

This policy explains how the Library and supporting organizations work together. It also helps make sure staff, volunteers, and community members understand their roles.

Independent Organizations

Supporting organizations are separate from the Library.

Each organization is responsible for its own:

- Leadership
- Membership
- Meetings
- Money
- Fundraising
- Records
- Decisions

The Library and supporting organizations work together toward shared goals, but each organization remains responsible for its own operations.

Official Liaison

The Library Director is the Library's official liaison to all supporting organizations.

The Director may appoint another member of Administration or another Library employee to represent the Library for a specific meeting, project, or topic.

Only the Director or a designated representative may speak or make commitments on behalf of the Library regarding partnerships with supporting organizations.

Communication

To provide clear and consistent communication, requests between supporting organizations and the Library shall go through Administration.

Supporting organizations shall not assign work directly to Library employees or ask employees to perform duties on behalf of the organization.

Library employees shall not make commitments or approve requests on behalf of the Library unless authorized to do so.

Routine questions about Library services or programs may be answered by any appropriate staff member. Requests involving Library operations, staff time, facilities, resources, fundraising, or other administrative decisions shall be referred to Administration.

Library Staff Responsibilities

Library staff may:

- Provide factual information about Library services, programs, and policies.
- Share approved information about supporting organizations with patrons.
- Display approved materials from supporting organizations.
- Attend meetings when requested or approved by Administration.

Library employees shall not be expected or required to perform duties for a supporting organization that are outside the scope of their assigned Library responsibilities.

Requests for staff assistance shall be reviewed by Administration and approved only when they support the Library's mission and do not interfere with Library operations.

Financial Separation

Library employees shall not collect, receive, safeguard, deposit, process, or otherwise handle money on behalf of a supporting organization as part of their official job duties.

This includes, but is not limited to:

- Selling raffle tickets.
- Collecting membership dues.
- Accepting payments for fundraisers.
- Handling cash boxes.
- Processing sales for a supporting organization.

Employees may choose to support fundraising activities as private citizens while off duty.

Use of Library Resources

Library resources exist to support Library business.

Unless approved by Administration, Library equipment, supplies, technology, communication systems, facilities, and staff work time shall not be used to conduct business for a supporting organization.

Attendance at Meetings

Administration may attend meetings of supporting organizations as part of their assigned job duties.

The Director may also assign another employee to attend a meeting when their knowledge or expertise would benefit the discussion.

Employees who are assigned to attend meetings as part of their job duties shall be considered on duty and compensated according to Library policy.

Employees who choose to attend meetings as members of a supporting organization or as private citizens shall do so on their own personal time.

Staff Participation

Library employees may become members of supporting organizations and may participate in their activities as private citizens.

Employees who are members of a supporting organization shall clearly separate their role as a volunteer from their role as a Library employee.

Authority

The Library Director is responsible for carrying out this policy and may establish administrative guidelines to support its implementation.



825 Free Street
Franklinton, La 70438
(985) 839-7805
washingtonparishlibrary.info

2026 Budget Amendment Message

The proposed budget amendment increases the Additions to Capital Assets budget for the Angie Branch from \$150,000 to \$250,000. The \$150,000 already in the budget is expected to be needed for renovations to the building.

More funds are needed to get the new branch ready to open. This may include furniture, shelving, computers, technology, equipment, signs, and other items needed for library service.

The Library will reuse furniture, equipment, and materials when they are in good condition and meet the needs of the Angie Branch. However, the Library does not have enough extra furniture and equipment to furnish a new branch. Books and other library materials will be chosen based on the needs of the Angie community. Materials may be moved from another branch when they are useful and in good condition. The people of Angie deserve the same quality of library service that we work to provide in Bogalusa, Enon, Franklinton, and Thomas.

The additional \$100,000 is a budget allowance. It is not a plan to spend the full amount. The Library will spend only what is needed to complete, furnish, and equip the Angie Branch. Any money that is not needed will remain in the Library's fund balance.

Submitted by:

Sonnet Ireland

Library Director / Budget Preparer
Washington Parish Library

Signature: 

Date: 9/2/2020

***Operating Branches in Bogalusa, Enon, Franklinton and Thomas...
And coming soon to Angie!***

**WASHINGTON PARISH GOVERNMENT
LIBRARY FUND 29
PROPOSED 2026 BUDGET UPDATE
September 10, 2026**

Account #	Name	2026 BUDGET	July 2026 Approved Budget	September 2026 Budget Update Proposal	Notes
029 3 000.00000	***REVENUE***				
029 3 101.00000	AD VALOREM	1,200,000	1,200,000	1,200,000	
029 3 102.00000	PRIOR YEAR TAX	18,000	18,000	18,000	
029 3 320.00000	STATE OF LA REVENUE SHARING	55,000	55,000	55,000	
029 3 339.00000	LOUISIANA PROJECT GRANT	5,000	5,000	5,000	
029 3 343.00000	GRANT IP SUMMER READING	7,500	7,500	7,500	
029 3 344.00000	ALA GRANT	10,000	10,000	10,000	
029 3 350.00000	DONATIONS GENERAL	1,000	1,000	1,000	
029 3 351.00000	DONATIONS RESTRICTED				
029 3 352.00000	DONATIONS PROGRAM	2,500	2,500	2,500	
029 3 501.00000	FINES	1,000	1,000	1,000	
029 3 502.00000	E RATE REIMBURSEMENT	60,000	60,000	60,000	
029 3 503.00000	SUPPLIES	15,000	15,000	15,000	
029 3 504.00000	BOOKS	-	-	-	
029 3 599.00000	MISCELLANEOUS		-	-	
029 3 602.00000	INTEREST HANCOCK WHITNEY	14,000	14,000	14,000	
029 3 603.00000	INTEREST REVENUE MASTER BANK	35,000	35,000	35,000	
029 3 604.00000	INTEREST REVENUE TAXES	2,000	2,000	2,000	
029 3 610.00000	RENTAL OF FACILITIES	9,600	9,600	9,600	
029 3 997.00000	***TOTAL REVENUE***	1,435,600	1,435,600	1,435,600	
029 4 000.00000	***LIBRARY EXPENDITURES***				
029 4 000.10200	SALARIES	690,000	690,000	690,000	
029 4 000.10300	MAINTENANCE LABOR	10,000	10,000	10,000	
029 4 000.13100	PERS RETIREMENT	39,000	39,000	39,000	
029 4 000.13500	MEDICARE	10,000	10,000	10,000	
029 4 000.13600	FICA	22,000	22,000	22,000	

**WASHINGTON PARISH GOVERNMENT
LIBRARY FUND 29
PROPOSED 2026 BUDGET UPDATE
September 10, 2026**

Account #	Name	2026 BUDGET	July 2026 Approved Budget	September 2026 Budget Update Proposal	Notes
029 4 000.14000	UNEMPLOYMENT	1,000	1,000	1,000	
029 4 000.14100	WORKMENS COMPENSATION	3,500	3,500	3,500	
029 4 000.15000	HOSPITALIZATION INSURANCE	96,000	96,000	96,000	
029 4 000.16000	UNIFORMS	500	500	500	
029 4 000.20100	TRAVEL/CONFERENCE DIRECTOR	2,500	2,500	2,500	
029 4 000.20200	CONFERENCE/CONVENTION	5,000	5,000	5,000	
029 4 000.20300	TRAVEL	500	1,500	1,500	
029 4 000.30300	INSURANCE	75,000	75,000	75,000	
029 4 000.30400	MAINTENANCE OF BUILDING	20,000	170,000	170,000	
029 4 000.30700	EQUIPMENT MAINTENANCE	2,000	2,000	2,000	
029 4 000.30800	OTHER MAINTENANCE	23,000	23,000	23,000	
029 4 000.30900	RENTAL/LEASES	15,000	17,000	17,000	
029 4 000.31000	DUES/INTERNET SUBSCRIPTIONS	25,000	25,000	25,000	
029 4 000.31100	POSTAGE	1,500	1,500	1,500	
029 4 000.31200	TELEPHONE/INTERNET	80,000	80,000	80,000	
029 4 000.31300	UTILITIES GAS	6,000	6,000	6,000	
029 4 000.31400	UTILITIES ELECTRICITY	45,000	45,000	45,000	
029 4 000.31500	UTILITIES WATER/SEWAGE	2,500	2,500	2,500	
029 4 000.31600	LEGAL DOCUMENT	500	500	500	
029 4 000.31800	GARBAGE	2,000	2,000	2,000	
029 4 000.35000	PURCHASED PROFESSIONAL SERVICES	10,000	13,000	13,000	
029 4 000.35100	PUBLIC RELATIONS	5,000	5,000	5,000	
029 4 000.37000	LOUISIANA PROJECT GRANT EXPENSES	5,000	5,000	5,000	
	LITERACY GRANT EXPENSES				
	ALA GRANT	10,000	10,000	10,000	

**WASHINGTON PARISH GOVERNMENT
LIBRARY FUND 29
PROPOSED 2026 BUDGET UPDATE
September 10, 2026**

Account #	Name	2026 BUDGET	July 2026 Approved Budget	September 2026 Budget Update Proposal	Notes
029 4 000.39000	IP SUMMER READING GRANT EXPENSES	7,500	7,500	7,500	
029 4 000.39100	RESTRICTED DONATION EXPENSE				
029 4 000.39200	PROGRAM DONATION EXPENSES	2,500	2,500	2,500	
029 4 000.39900	OTHER	1,500	1,500	1,500	
029 4 000.40100	OFFICE SUPPLIES	12,000	12,000	12,000	
029 4 000.40200	PROGRAM SUPPLIES	2,000	2,000	2,000	
029 4 000.40400	BUILDING MAINTENANCE SUPPLIES	4,000	4,000	4,000	
029 4 000.40500	BOOK SUPPLIES	1,000	1,000	1,000	
029 4 000.41000	AUTO EXPENSE	2,500	3,000	3,000	
029 4 000.50100	ACCOUNTING/AUDITING	6,000	7,000	7,000	
029 4 000.50500	MEDICAL	1,500	2,500	2,500	
029 4 000.50900	AD VALOREM PENSION DEDUCTION	40,000	40,000	40,000	
029 4 000.60600	FURNITURE/EQUIPMENT	1,500	2,000	2,000	
029 4 000.60700	BOOKS	25,000	25,000	25,000	
029 4 000.60800	PERIODICALS	1,000	1,000	1,000	
029 4 000.60900	A/V MATERIALS	5,000	5,000	5,000	
029 4 000.70500	ELECTION EXPENSE	-	-	1,255	Tax Election Expenses
029 4 000.73000	ADDITIONS TO CAPITAL ASSETS	150,000	150,000	250,000	Angie renovation, furnishings & equipment
029 4 000.73200	TECHNOLOGY	105,000	105,000	105,000	
029 4 000.80000	ADMINISTRATIVE FEE	55,000	55,000	55,000	
029 4 995.98000	***TOTAL EXPENDITURES***	1,630,500	1,789,500	1,890,755	
029 4 999.00000	***OPERATING TRANSFERS***				
029 4 999.90000	***TOTAL OPERATING TRANSFERS***	-	-	-	
029 4 999.98000	***TOTAL EXPENDITURES AND OPERATING TRANSFERS***	1,630,500	1,789,500	1,890,755	

WASHINGTON PARISH GOVERNMENT LIBRARY FUND 29 PROPOSED 2026 BUDGET UPDATE September 10, 2026					
Account #	Name	2026 BUDGET	July 2026 Approved Budget	September 2026 Budget Update Proposal	Notes
029 4 999.99000	*EXCESS REVENUE OVER EXPENDITURES*	(194,900)	(353,900)	(455,155)	
PROPOSED BEGINNING FUND BALANCE		2,376,453	2,611,661	2,611,661	
PROPOSED ENDING FUND BALANCE		2,181,553	2,257,761	2,156,506	

Washington Parish Library
Director's Report
Thursday, September 10, 2026

Key Highlights

- The Angie contract has been signed and work will begin on the branch this month.
 - The 2027 Budget hearing was held; the Board discussed the budget line by line.
-

Financial Overview

- The library continues to operate within the approved budget.
- No significant variances are noted for this reporting period.

Attachments

07.2026 Library Balance Sheet

07.2026 Library Revenue and Expenditures

Staffing & Personnel

- Hired the next round of subs; they started on August 24th.
 - We have filled the following positions:
 - Bogalusa Associate: Ms. Summer Watters
 - Enon Coordinator: Ms. Dakotah Berry
 - Thomas Coordinator: Ms. Teresa Cutrer
 - Assistant Director Aerial Mathews fits the criteria for exempt status once again, so her position has been updated to reflect that.
 - The job description for Mr. Michael Crosley has been updated to include library delivery—which includes driving the route between branches on Tuesdays and Thursdays, as well as delivering materials for outreach.
-

Library Services & Programming

Library Programming, January - August 2026						
Branch	Active Programs On-Site	Attendance	Active Programs Off-Site	Attendance	Total Active Attendance	Passive Programs Off-Site
Bogalusa	114	1,184	11	345	1,529	82
Franklinton	118	1,797	19	961	2,758	92
Enon	93	1,637	4	524	2,161	33
Thomas	127	368	22	519	887	31
Total	452	4,986	56	2,349	7,335	238

Library Usage & Statistics

Library Usage, January - August 2026					
Branch	Circulation	Tech Checkouts	Computer Use	Wifi	Patron Count
Bogalusa	7,468	136	3,752	43,200	14,057
Franklinton	10,827	262	2,961	29,091	17,639
Enon	3,298	206	259	6,722	3,681
Thomas	1,535	166	75	5,823	1,021
Total	23,128	770	7,047	84,836	36,398

Digital Collections			
	July 2026	August 2026	January - August 2026
eBook Checkouts	142	162	1,115
Audiobook Checkouts	180	185	1,207
Total Digital Checkouts	322	347	2,322

New Library Cards, January - August 2026			
Patron Class	Resident	Non-Resident	Total
Restricted Juvenile	9	0	9
Semi-Restricted Juvenile	9	0	9
Unrestricted Juvenile	18	0	18
Total Juv Cards	36	0	36
Adult Quick	Adult Resident	Adult Non-Resident	Total Adult Cards
6	100	4	110

Facilities, Technology & Operations

Updates related to the physical and technical operations of the library system.

- Facility maintenance, repairs, or improvements:
Bogalusa Branch air conditioner will be replaced in October while we are closed for the Washington Parish Free Fair.

- Capital projects or long-term planning items:
 - Angie Train Depot (on hold)
 - Angie Branch (underway)
 - Updates/repairs to the Bogalusa, Franklinton, and Enon branches
 - Possible relocation of Headquarters
-

Grants, Projects & Initiatives

- Partnering with Mary Byrd Perkins for a grant to increase community access to health resources
 - Awarded a 2026 Parish America 250 Mini Grant: \$1,000 for our A Flag for Every American: Braille Flags Across Washington Parish.
-

Community Relations & Public Visibility

- Friday, August 14, 2026, Franklinton Community Resource Fair, Franklinton Branch
-

Respectfully submitted,
Sonnet Ireland, Library Director
Washington Parish Library

APPENDIX

Library Programming, July 2026

Branch	Active Programs On-Site	Attendance	Active Programs Off-Site	Attendance	Total Active Attendance	Passive Programs On-Site
Bogalusa	15	178	0	0	178	0
Franklinton	14	163	1	56	219	20
Enon	8	96	1	400	496	5
Thomas	21	75	2	84	159	6
Total	58	512	4	540	1,052	31

Library Programming, August 2026

Branch	Active Programs On-Site	Attendance	Active Programs Off-Site	Attendance	Total Active Attendance	Passive Programs On-Site
Bogalusa	17	155	0	0	155	3
Franklinton	19	482	2	61	543	11
Enon	5	74	0	0	74	3
Thomas	16	22	3	85	107	5
Total	57	733	5	146	879	22

Usage Statistics, July 2026

Branch	Circulation	Tech Checkouts	Computer Use	Wifi	Patron Count
Bogalusa	1,215	11	512	4,058	1,880
Franklinton	1,586	36	436	5,637	2,304
Enon	354	27	35	1,236	345
Thomas	274	16	12	706	169
Total	3,429	90	995	11,637	4,698

APPENDIX

Usage Statistics, August 2026					
Branch	Circulation	Tech Checkouts	Computer Use	Wifi	Patron Count
Bogalusa	1,440	5	596	5,408	1,850
Franklinton	1,336	36	392	5,328	2,456
Enon	277	29	37	1,229	345
Thomas	173	20	12	687	131
Total	3,226	90	1,037	12,652	4,782

WASHINGTON PARISH GOVERNMENT

Balance Sheet

7/2026

029 LIBRARY FUND

	<u>ACCOUNT NUMBER</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
ASSETS			
CASH IN BANK	029 1 001.00000	(220,296.99)	1,465,171.40
CASH LIBRARY BRANCH TILL	029 1 004.00000	0.00	200.00
IBA ACCT HANCOCK WHITNEY	029 1 012.00000	348.47	151,859.24
CD HANCOCK WHITNEY	029 1 015.00000	0.00	358,177.48
TOTAL CASH		(219,948.52)	1,975,408.12
RECEIVABLES			
AD VALOREM	029 1 201.00000	100,000.00	600,000.00
TOTAL RECEIVABLES		100,000.00	600,000.00
DUE FROM FUNDS			
TOTAL DUE FROM FUNDS		0.00	0.00
TOTAL ASSETS		(119,948.52)	2,575,408.12
CURRENT LIABILITIES			
DEFERRED INFLOWS	029 2 010.00000	0.00	4,234.38
TOTAL CURRENT LIABILITIES		0.00	4,234.38
DUE TO FUNDS			
TOTAL DUE TO FUNDS		0.00	0.00
TOTAL LIABILITIES		0.00	4,234.38
FUND EQUITY			
FUND BALANCE	029 2 899.00000	(119,948.52)	2,571,173.74
TOTAL FUND EQUITY		(119,948.52)	2,571,173.74
TOTAL LIABILITY AND FUND EQUITY		(119,948.52)	2,575,408.12
(EXCESS) DEFICIT CURRENT YEAR		0.00	0.00

WASHINGTON PARISH GOVERNMENT
Statement of Revenues and Expenditures
for the Period 7/1/2026 thru 7/31/2026

029 LIBRARY FUND

BEGIN BALANCE: 2,611,661.34

ACCOUNT DESCRIPTION	ACCOUNT	BUDGETED REVENUES	COLLECTED 7/2026	COLLECTED YEAR TO DATE	OVER/ <UNDER> BUDGET	% of BUDGET COLLECTED
REVENUE						
AD VALOREM	029 3 101.00000	1,200,000.00	100,000.00	600,000.00	600,000.00	50.0
PRIOR YEAR TAX	029 3 102.00000	17,000.00	1,409.03	19,090.36	(2,090.36)	112.3
STATE OF LA REVENUE SHARING	029 3 320.00000	55,000.00	0.00	36,864.00	18,136.00	67.0
GRANT ARTS COUNCIL OF BATON ROU	029 3 339.00000	5,000.00	0.00	3,750.00	1,250.00	75.0
GRANT IP SUMMER READING	029 3 343.00000	7,500.00	0.00	0.00	7,500.00	0.0
GRANT ALA	029 3 344.00000	10,000.00	0.00	6,500.00	3,500.00	65.0
DONATIONS GENERAL	029 3 350.00000	1,000.00	55.17	1,389.21	(389.21)	138.9
DONATIONS PROGRAM	029 3 352.00000	2,500.00	0.00	3,480.00	(980.00)	139.2
FINES	029 3 501.00000	1,000.00	105.84	793.74	206.26	79.4
E RATE REIMBURSEMENT	029 3 502.00000	60,000.00	2,049.54	20,762.34	39,237.66	34.6
SUPPLIES	029 3 503.00000	15,000.00	1,074.35	10,301.19	4,698.81	68.7
BOOKS	029 3 504.00000	0.00	0.00	29.99	(29.99)	0.0
MISCELLANEOUS	029 3 599.00000	0.00	0.00	503.08	(503.08)	0.0
INTEREST HANCOCK WHITNEY	029 3 602.00000	14,000.00	348.47	5,913.59	8,086.41	42.2
INTEREST REVENUE MASTER BANK	029 3 603.00000	35,000.00	3,359.25	27,432.89	7,567.11	78.4
INTEREST REVENUE TAXES	029 3 604.00000	2,000.00	223.35	1,990.14	9.86	99.5
RENTAL OF FACILITIES	029 3 610.00000	9,600.00	1,600.00	6,400.00	3,200.00	66.7
TOTAL REVENUE		1,434,600.00	110,225.00	745,200.53	689,399.47	51.9

WASHINGTON PARISH GOVERNMENT
Statement of Revenues and Expenditures
for the Period 7/1/2026 thru 7/31/2026

029 LIBRARY FUND

BEGIN BALANCE:

2,611,661.34

ACCOUNT DESCRIPTION	ACCOUNT	ANNUAL APPROPRIATION	EXPENDITURES 7/2026	EXPENDITURES YEAR TO DATE	ENCUMBRANCES YEAR TO DATE	<OVER>/UNDER BUDGET	% of BUDGET EXPENDED
LIBRARY EXPENDITURES							
SALARIES	029 4 000.10200	629,000.00	70,860.02	349,843.02	0.00	279,156.98	55.6
MAINTENANCE LABOR	029 4 000.10300	10,000.00	1,040.00	5,320.00	0.00	4,680.00	53.2
PERS RETIREMENT	029 4 000.13100	40,000.00	4,800.23	23,753.25	0.00	16,246.75	59.4
MEDICARE	029 4 000.13500	9,100.00	1,021.27	5,131.53	0.00	3,968.47	56.4
FICA	029 4 000.13600	16,000.00	1,687.77	8,745.61	0.00	7,254.39	54.7
UNEMPLOYMENT	029 4 000.14000	500.00	98.96	363.13	0.00	136.87	72.6
WORKMENS COMPENSATION	029 4 000.14100	3,400.00	159.76	938.45	0.00	2,461.55	27.6
HOSPITALIZATION INSURANCE	029 4 000.15000	116,000.00	8,632.26	55,093.41	0.00	60,906.59	47.5
UNIFORMS	029 4 000.16000	500.00	0.00	422.66	0.00	77.34	84.5
TRAVEL/CONFERENCE DIRECTOR	029 4 000.20100	2,500.00	0.00	1,471.60	0.00	1,028.40	58.9
CONFERENCE/CONVENTION	029 4 000.20200	5,000.00	0.00	5,018.80	465.00	(18.80)	100.4
TRAVEL	029 4 000.20300	500.00	184.70	985.89	0.00	(485.89)	197.2
INSURANCE	029 4 000.30300	75,000.00	50,523.41	57,726.34	0.00	17,273.66	77.0
MAINTENANCE OF BUILDING	029 4 000.30400	20,000.00	4,045.89	14,977.14	281.91	5,022.86	74.9
EQUIPMENT MAINTENANCE	029 4 000.30700	2,000.00	0.00	455.80	0.00	1,544.20	22.8
OTHER MAINTENANCE	029 4 000.30800	23,000.00	0.00	252.55	0.00	22,747.45	1.1
RENTAL/LEASES	029 4 000.30900	15,000.00	1,847.90	9,813.91	0.00	5,186.09	65.4
DUES/INTERNET SUBSCRIPTIONS	029 4 000.31000	25,000.00	5,572.87	26,122.42	289.89	(1,122.42)	104.5
POSTAGE	029 4 000.31100	1,500.00	59.90	360.34	0.00	1,139.66	24.0
TELEPHONE/INTERNET	029 4 000.31200	80,000.00	8,748.06	45,842.16	0.00	34,157.84	57.3
UTILITIES GAS	029 4 000.31300	7,200.00	96.33	2,585.67	0.00	4,614.33	35.9
UTILITIES ELECTRICITY	029 4 000.31400	42,000.00	4,248.54	18,637.00	0.00	23,363.00	44.4
UTILITIES WATER/SEWAGE	029 4 000.31500	2,000.00	145.75	1,005.37	0.00	994.63	50.3
LEGAL DOCUMENT	029 4 000.31600	500.00	0.00	46.15	0.00	453.85	9.2
GARBAGE	029 4 000.31800	2,000.00	115.19	993.51	0.00	1,006.49	49.7
PURCHASED PROFESSIONAL SERVICE	029 4 000.35000	15,000.00	0.00	119.00	880.50	14,881.00	0.8
ARTS COUNCIL GRANT EXPENSES	029 4 000.37000	5,000.00	0.00	5,000.00	0.00	0.00	100.0
IP SUMMER READING GRANT EXPENSE	029 4 000.39000	7,500.00	0.00	0.00	0.00	7,500.00	0.0
PROGRAM DONATION EXPENSES	029 4 000.39200	2,500.00	156.54	2,496.27	83.63	3.73	99.9
ALA GRANT EXPENSES	029 4 000.39300	10,000.00	0.00	6,500.00	0.00	3,500.00	65.0
OTHER	029 4 000.39900	1,500.00	146.73	975.05	0.00	524.95	65.0
OFFICE SUPPLIES	029 4 000.40100	12,000.00	222.63	6,652.94	1,164.41	5,347.06	55.4
PROGRAM SUPPLIES	029 4 000.40200	2,000.00	322.61	1,432.12	13.81	567.88	71.6
BUILDING MAINTENANCE SUPPLIES	029 4 000.40400	4,000.00	906.58	2,730.81	11.92	1,269.19	68.3
BOOK SUPPLIES	029 4 000.40500	1,000.00	0.00	509.05	0.00	490.95	50.9
AUTO EXPENSE	029 4 000.41000	2,500.00	0.00	1,709.23	0.00	790.77	68.4
ACCOUNTING/AUDITING	029 4 000.50100	6,000.00	0.00	3,493.80	0.00	2,506.20	58.2

WASHINGTON PARISH GOVERNMENT
Statement of Revenues and Expenditures
for the Period 7/1/2026 thru 7/31/2026

029 LIBRARY FUND

BEGIN BALANCE: 2,611,661.34

ACCOUNT DESCRIPTION	ACCOUNT	ANNUAL APPROPRIATION	EXPENDITURES 7/2026	EXPENDITURES YEAR TO DATE	ENCUMBRANCES YEAR TO DATE	<OVER>/UNDER BUDGET	% of BUDGET EXPENDED
MEDICAL	029 4 000.50500	1,500.00	120.00	1,370.00	0.00	130.00	91.3
AD VALOREM PENSION DEDUCTION	029 4 000.50900	40,000.00	0.00	0.00	0.00	40,000.00	0.0
FURNITURE/EQUIPMENT	029 4 000.60600	1,500.00	45.78	934.55	95.76	565.45	62.3
BOOKS	029 4 000.60700	25,000.00	2,360.48	10,357.65	4,691.55	14,642.35	41.4
PERIODICALS	029 4 000.60800	1,000.00	490.50	490.50	0.00	509.50	49.1
A/V MATERIALS	029 4 000.60900	5,000.00	296.16	1,546.67	491.51	3,453.33	30.9
ELECTION EXPENSE	029 4 000.70500	0.00	0.00	1,255.50	0.00	(1,255.50)	0.0
ADDITIONS TO CAPITAL ASSETS	029 4 000.73000	150,000.00	0.00	9,135.00	0.00	140,865.00	6.1
TECHNOLOGY	029 4 000.73200	35,000.00	56,716.70	61,574.28	1,220.42	(26,574.28)	175.9
ADMINISTRATIVE FEE	029 4 000.80000	54,000.00	4,500.00	31,500.00	0.00	22,500.00	58.3
TOTAL EXPENDITURES		1,509,700.00	230,173.52	785,688.13	9,690.31	724,011.87	52.0
OPERATING TRANSFERS							
*EXCESS REVENUE OVER EXPENDITURE		(75,100.00)	(119,948.52)	(40,487.60)	(9,690.31)	(34,612.40)	53.9