

Library System of Lancaster County Balance Sheet - Prior Period Comparison

As of April 30, 2009

	<u>Apr 30, 09</u>	<u>Mar 31, 09</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
11010 - General Account	55,346.69	6,273.78	49,072.91
11015 - Fulton Money Market - GIMMA	175,046.29	198,379.63	-23,333.34
11025 - UNB Money Market	251,483.10	251,064.00	419.10
11035 - Grant Account	5,870.47	5,870.47	0.00
11040 - Council of Friends of the Lanca	2,595.16	2,595.16	0.00
11045 - Province Money Market Acct.	100,166.20	100,000.00	166.20
11060 - Staff Association Bank Account	385.11	385.11	0.00
Total Checking/Savings	<u>590,893.02</u>	<u>564,568.15</u>	<u>26,324.87</u>
Accounts Receivable			
12000 - Accounts Receivable	27,718.96	14,184.22	13,534.74
Total Accounts Receivable	<u>27,718.96</u>	<u>14,184.22</u>	<u>13,534.74</u>
Other Current Assets			
12100 - Accounts Receivable Other			
12105 - A/R - Other (Ingram)	3,186.90	5,924.80	-2,737.90
12110 - A/R - Other (B&T)	5,355.00	8,343.25	-2,988.25
12115 - A/R - Other (BWI)	6,363.29	10,548.99	-4,185.70
12100 - Accounts Receivable Other - Other	10,532.96	8,315.75	2,217.21
Total 12100 - Accounts Receivable Other	<u>25,438.15</u>	<u>33,132.79</u>	<u>-7,694.64</u>
12500 - Certificates of Deposit	750,000.00	750,000.00	0.00
13500 - Prepaid Expenses	26,570.00	24,183.00	2,387.00
Total Other Current Assets	<u>802,008.15</u>	<u>807,315.79</u>	<u>-5,307.64</u>
Total Current Assets	<u>1,420,620.13</u>	<u>1,386,068.16</u>	<u>34,551.97</u>
Fixed Assets			
14000 - Fixed Assets			
14200 - Furniture and Equipment			
14220 - Accum Depre - Furniture & Fixtu	-265,249.02	-261,474.02	-3,775.00
14200 - Furniture and Equipment - Other	350,896.76	350,896.76	0.00
Total 14200 - Furniture and Equipment	<u>85,647.74</u>	<u>89,422.74</u>	<u>-3,775.00</u>
14300 - Vehicles			
14320 - Accum Deprec. -- Vehicles	-4,441.85	-4,241.85	-200.00
14300 - Vehicles - Other	12,139.50	12,139.50	0.00
Total 14300 - Vehicles	<u>7,697.65</u>	<u>7,897.65</u>	<u>-200.00</u>
14400 - Leasehold Improvements			
14420 - Accum Deprec. -- Leasehold Imp.	-16,960.05	-16,710.05	-250.00

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14400 - Leasehold Improvements - Other	118,130.18	118,130.18	0.00
Total 14400 - Leasehold Improvements	<u>101,170.13</u>	<u>101,420.13</u>	<u>-250.00</u>
Total 14000 - Fixed Assets	<u>194,515.52</u>	<u>198,740.52</u>	<u>-4,225.00</u>
Total Fixed Assets	194,515.52	198,740.52	-4,225.00
Other Assets			
16000 - Security Deposit	8,085.17	8,085.17	0.00
Total Other Assets	<u>8,085.17</u>	<u>8,085.17</u>	<u>0.00</u>
TOTAL ASSETS	<u><u>1,623,220.82</u></u>	<u><u>1,592,893.85</u></u>	<u><u>30,326.97</u></u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
21000 - Accounts Payable	66,518.26	45,021.76	21,496.50
Total Accounts Payable	<u>66,518.26</u>	<u>45,021.76</u>	<u>21,496.50</u>
Credit Cards			
21600 - Merchant E-Solutions	1,590.15	807.93	782.22
21700 - Fulton Visa - Administrator	-211.68	543.94	-755.62
21800 - Fulton Visa - Dep. Adminis.	0.00	338.48	-338.48
21810 - Fulton Visa - Youth Services Mr	57.18	47.67	9.51
21830 - Fulton Visa - Econ. Devel. Mgr.	0.00	115.00	-115.00
21840 - Fulton Visa - Spec. Serv. Mgr.	0.00	17.75	-17.75
Total Credit Cards	<u>1,435.65</u>	<u>1,870.77</u>	<u>-435.12</u>
Other Current Liabilities			
21500 - Payables to Members	185.59	185.59	0.00
22000 - Payroll Liabilities			
22193 - Medical Insurance W/H			
22193A - Medical Ins w/h -Admin	-583.96	-684.16	100.20
22193B - Med Ins w/h -Business Info	-46.75	-44.00	-2.75
22193I - Med Ins w/h - IT	-653.42	-614.98	-38.44
22193P - Med Ins w/h-Community Relations	-46.75	-44.00	-2.75
22193S - Med Ins w/h -Special Services	-371.33	-349.48	-21.85
22193T - Med Ins w/h - CDTS	-1,359.05	-1,279.10	-79.95
22193Y - Med Ins w/h - Youth Services	-341.44	-321.36	-20.08
Total 22193 - Medical Insurance W/H	<u>-3,402.70</u>	<u>-3,337.08</u>	<u>-65.62</u>
22194 - - Staff Association Dues			
22194A - Staff Assoc Dues - Admin	8.50	0.00	8.50

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22194B · Staff Assoc Dues - Business Inf	2.00	0.00	2.00
22194I · Staff Assoc Dues - IT	12.00	0.00	12.00
22194P · Staff Assoc Dues-Community Rel	2.00	0.00	2.00
22194S · Staff Assoc Dues - Special Serv	7.00	0.00	7.00
22194T · Staff Assoc Dues - CDTS	12.00	0.00	12.00
Total 22194 · - Staff Association Dues	<u>43.50</u>	<u>0.00</u>	<u>43.50</u>
22195 · Dental Vision W/H			
22195P · Dental/Vision w/h-Community Rel	-47.91	-45.46	-2.45
22195T · Dental/Vision w/h - CDTS	-91.74	-86.84	-4.90
Total 22195 · Dental Vision W/H	<u>-139.65</u>	<u>-132.30</u>	<u>-7.35</u>
Total 22000 · Payroll Liabilities	-3,498.85	-3,469.38	-29.47
23000 · Deferred Revenue	3,645.68	3,645.68	0.00
24000 · Due to Council of Friends	2,487.06	2,595.16	-108.10
25000 · Due to Staff Association	385.11	385.11	0.00
Total Other Current Liabilities	<u>3,204.59</u>	<u>3,342.16</u>	<u>-137.57</u>
Total Current Liabilities	<u>71,158.50</u>	<u>50,234.69</u>	<u>20,923.81</u>
Total Liabilities	71,158.50	50,234.69	20,923.81
Equity			
32000 · Retained Earnings	1,209,981.81	1,209,981.81	0.00
Net Income	342,080.51	332,677.35	9,403.16
Total Equity	<u>1,552,062.32</u>	<u>1,542,659.16</u>	<u>9,403.16</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,623,220.82</u></u>	<u><u>1,592,893.85</u></u>	<u><u>30,326.97</u></u>

Library System of Lancaster County Profit & Loss Budget Performance - Summary

April 2009

						YTD Actual
	Apr 09	Jan - Apr 09	YTD Budget	% of Budget	Annual Budget	as % of Budget
Ordinary Income/Expense						
Income						
41000 - Federal Income Received	0.00	13,224.36				0.0%
42000 - State Income Received	0.00	337,170.98	337,166.00	100.0%	337,166.00	100.0%
43000 - Local Government Income	166,666.66	666,666.64	666,664.00	100.0%	2,000,000.00	33.3%
44000 - Dividend & Interest Income	2,825.70	10,981.02	12,064.00	91.02%	36,200.00	30.3%
45000 - Donations & Other Income	136.95	4,181.86	2,700.00	154.88%	9,500.00	44.0%
46000 - Grant Income	0.00	1,019.69				0.0%
Total Income	<u>169,629.31</u>	<u>1,033,244.55</u>	<u>1,018,594.00</u>	<u>101.44%</u>	<u>2,382,866.00</u>	<u>43.4%</u>
Gross Profit	169,629.31	1,033,244.55	1,018,594.00	101.44%	2,382,866.00	43.4%
Expense						
51000 - Salaries and Wages	83,521.28	293,698.02	327,716.00	89.62%	1,085,004.00	27.1%
52000 - Benefits	23,429.24	114,995.14	112,710.00	102.03%	304,363.00	37.8%
53000 - Collection	12,075.95	272,614.14	254,332.00	107.19%	412,540.00	66.1%
54000 - Operating	36,974.68	268,446.74	271,537.00	98.86%	749,040.00	35.8%
56000 - Non-Operating Expenses	4,225.00	16,900.00	16,900.00	100.0%	50,700.00	33.3%
Total Expense	<u>160,226.15</u>	<u>966,654.04</u>	<u>983,195.00</u>	<u>98.32%</u>	<u>2,601,647.00</u>	<u>37.2%</u>
Net Ordinary Income	9,403.16	66,590.51	35,399.00	188.11%	-218,781.00	-30.4%
Other Income/Expense						
Other Income						
72100 - State Income for Member Librs.	0.00	1,968,707.69	1,954,633.00	100.72%	2,072,653.00	95.0%
73000 - Local Income for Member Librs.	0.00	0.00	0.00	0.0%	150,000.00	0.0%
Total Other Income	<u>0.00</u>	<u>1,968,707.69</u>	<u>1,954,633.00</u>	<u>100.72%</u>	<u>2,222,653.00</u>	<u>88.6%</u>
Other Expense						
82000 - State Dists. to Member Librs.	0.00	1,693,217.69	1,679,141.00	100.84%	2,072,653.00	81.7%
83000 - Local Dists. to Member Librs.	0.00	0.00	0.00	0.0%	150,000.00	0.0%
Total Other Expense	<u>0.00</u>	<u>1,693,217.69</u>	<u>1,679,141.00</u>	<u>100.84%</u>	<u>2,222,653.00</u>	<u>76.2%</u>
Net Other Income	<u>0.00</u>	<u>275,490.00</u>	<u>275,492.00</u>	<u>100.0%</u>	<u>0.00</u>	<u>0.0%</u>
Net Income	<u><u>9,403.16</u></u>	<u><u>342,080.51</u></u>	<u><u>310,891.00</u></u>	<u><u>110.03%</u></u>	<u><u>-218,781.00</u></u>	<u><u>-156.4%</u></u>