

**Library System of Lancaster County**  
**March BS Cash**  
As of March 31, 2010

	<u>Mar 31, 10</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
11010 - General Account	50,876.96
11015 - Fulton Money Market - GIMMA	697,883.98
11045 - Province Money Market Acct.	253,045.39
<b>Total Checking/Savings</b>	<u>1,001,806.33</u>
<b>Total Current Assets</b>	<u>1,001,806.33</u>
<b>TOTAL ASSETS</b>	<u><u>1,001,806.33</u></u>
<b>LIABILITIES &amp; EQUITY</b>	0.00

Library System of Lancaster County  
**April BS Cash**  
As of April 30, 2010

	<u>Apr 30, 10</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
11010 - General Account	6,551.50
11015 - Fulton Money Market - GIMMA	753,942.44
11045 - Province Money Market Acct.	253,303.89
<b>Total Checking/Savings</b>	<u>1,013,797.83</u>
<b>Total Current Assets</b>	<u>1,013,797.83</u>
<b>TOTAL ASSETS</b>	<u><u>1,013,797.83</u></u>
<b>LIABILITIES &amp; EQUITY</b>	0.00

## Library System of Lancaster County Comparative Balance Sheet

As of April 30, 2010

	<u>Apr 30, 10</u>	<u>Mar 31, 10</u>	<u>\$ Change</u>	Timing
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
11010 - General Account	6,551.50	50,876.96	(44,325.46)	
11015 - Fulton Money Market - GIMMA	753,942.44	697,883.98	56,058.46	
11040 - Council of Friends of the Lanca	12,353.74	12,353.74	0.00	
11045 - Province Money Market Acct.	253,303.89	253,045.39	258.50	
11060 - Staff Association Bank Account	163.67	163.67	0.00	
<b>Total Checking/Savings</b>	<u>1,026,315.24</u>	<u>1,014,323.74</u>	<u>11,991.50</u>	
<b>Accounts Receivable</b>				
12000 - Accounts Receivable	3,705.80	37,564.41	(33,858.61)	33,858.61
<b>Total Accounts Receivable</b>	<u>3,705.80</u>	<u>37,564.41</u>	<u>(33,858.61)</u>	
<b>Other Current Assets</b>				
12100 - Accounts Receivable Other				
12105 - A/R - Other (Ingram)	16,305.56	0.00	16,305.56	(16,305.56)
12110 - A/R - Other (B&T)	10,552.23	0.00	10,552.23	(10,552.23)
12115 - A/R - Other (BWI)	4,240.97	0.00	4,240.97	(4,240.97)
<b>Total 12100 - Accounts Receivable Other</b>	<u>31,098.76</u>	<u>0.00</u>	<u>31,098.76</u>	
13500 - Prepaid Expenses	24,366.92	20,490.92	3,876.00	(3,876.00)
<b>Total Other Current Assets</b>	<u>55,465.68</u>	<u>20,490.92</u>	<u>34,974.76</u>	
<b>Total Current Assets</b>	<u>1,085,486.72</u>	<u>1,072,379.07</u>	<u>13,107.65</u>	(1,116.15)
<b>Fixed Assets</b>				
<b>14000 - Fixed Assets</b>				
<b>14200 - Furniture and Equipment</b>				
14220 - Accum Depre - Furniture & Fixtu	(294,716.85)	(292,056.85)	(2,660.00)	2,660.00
14200 - Furniture and Equipment - Other	373,240.82	373,240.82	0.00	
<b>Total 14200 - Furniture and Equipment</b>	<u>78,523.97</u>	<u>81,183.97</u>	<u>(2,660.00)</u>	
<b>14300 - Vehicles</b>				
14320 - Accum Deprec. -- Vehicles	(6,877.75)	(6,675.75)	(202.00)	202.00
14300 - Vehicles - Other	12,139.50	12,139.50	0.00	
<b>Total 14300 - Vehicles</b>	<u>5,261.75</u>	<u>5,463.75</u>	<u>(202.00)</u>	
<b>14400 - Leasehold Improvements</b>				
14420 - Accum Deprec. -- Leasehold Imp.	(19,903.02)	(19,657.02)	(246.00)	246.00
14400 - Leasehold Improvements - Other	124,646.58	124,646.58	0.00	
<b>Total 14400 - Leasehold Improvements</b>	<u>104,743.56</u>	<u>104,989.56</u>	<u>(246.00)</u>	
<b>Total 14000 - Fixed Assets</b>	<u>188,529.28</u>	<u>191,637.28</u>	<u>(3,108.00)</u>	

## Library System of Lancaster County Comparative Balance Sheet

As of April 30, 2010

	Apr 30, 10	Mar 31, 10	\$ Change	Timing
<b>Total Fixed Assets</b>	188,529.28	191,637.28	(3,108.00)	3,108.00
<b>Other Assets</b>				
16000 - Security Deposit	8,085.17	8,085.17	0.00	
<b>Total Other Assets</b>	8,085.17	8,085.17	0.00	
<b>TOTAL ASSETS</b>	1,282,101.17	1,272,101.52	9,999.65	1,991.85
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
21000 - Accounts Payable	72,992.34	45,573.58	27,418.76	
<b>Total Accounts Payable</b>	72,992.34	45,573.58	27,418.76	27,418.76
<b>Credit Cards</b>				
21600 - Merchant E-Solutions	3,842.59	2,066.15	1,776.44	
21700 - Fulton Visa - Administrator	738.77	0.00	738.77	
21800 - Fulton Visa - Dep. Adminis.	2,914.12	0.00	2,914.12	
<b>Total Credit Cards</b>	7,495.48	2,066.15	5,429.33	5,429.33
<b>Other Current Liabilities</b>				
22000 - Payroll Liabilities				
22193 - Medical Insurance W/H				
22193A - Medical Ins w/h -Admin	(388.09)	(564.50)	176.41	
22193B - Med Ins w/h -Business Info	(33.76)	(49.10)	15.34	
22193I - Med Ins w/h - IT	(553.43)	(805.00)	251.57	
22193P - Med Ins w/h-Community Relations	(33.76)	(49.10)	15.34	
22193S - Med Ins w/h -Special Services	(323.96)	(471.22)	147.26	
22193T - Med Ins w/h - CDTS	(1,102.29)	(1,271.34)	169.05	
22193Y - Med Ins w/h - Youth Services	(286.86)	(417.24)	130.38	
<b>Total 22193 - Medical Insurance W/H</b>	(2,722.15)	(3,627.50)	905.35	
22195 - Dental Vision W/H				
22195A - Dental/Vision w/h -Admin	(12.40)	(18.08)	5.68	
22195B - Dental/Vision w/h-Business Info	(3.10)	(4.52)	1.42	
22195I - Dental/Vision w/h - IT	(18.60)	(27.12)	8.52	
22195P - Dental/Vision w/h-Community Rel	(34.21)	(49.76)	15.55	
22195S - Dental/Vision w/h-Special Serv	(9.30)	(13.56)	4.26	
22195T - Dental/Vision w/h - CDTS	(102.58)	(122.12)	19.54	
22195Y - Dental/Vision w/h-Youth Service	(3.10)	(4.52)	1.42	
<b>Total 22195 - Dental Vision W/H</b>	(183.29)	(239.68)	56.39	

## Library System of Lancaster County Comparative Balance Sheet As of April 30, 2010

	<u>Apr 30, 10</u>	<u>Mar 31, 10</u>	<u>\$ Change</u>	<u>Timing</u>
<b>Total 22000 - Payroll Liabilities</b>	(2,905.44)	(3,867.18)	961.74	961.74
<b>23000 - Deferred Revenue - Grants</b>	6,407.85	3,746.82	2,661.03	2,661.03
<b>24000 - Due to Council of Friends</b>	12,173.19	12,353.74	(180.55)	(180.55)
<b>25000 - Due to Staff Association</b>	179.67	163.67	16.00	16.00
<b>Total Other Current Liabilities</b>	<u>15,855.27</u>	<u>12,397.05</u>	<u>3,458.22</u>	
<b>Total Current Liabilities</b>	<u>96,343.09</u>	<u>60,036.78</u>	<u>36,306.31</u>	
<b>Total Liabilities</b>	96,343.09	60,036.78	36,306.31	<u>36,306.31</u>
<b>Equity</b>				
<b>32000 - Retained Earnings</b>	1,169,602.35	1,169,602.35	0.00	
<b>Net Income</b>	<u>16,155.73</u>	<u>42,462.39</u>	<u>(26,306.66)</u>	
<b>Total Equity</b>	<u>1,185,758.08</u>	<u>1,212,064.74</u>	<u>(26,306.66)</u>	
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u>1,282,101.17</u>	<u>1,272,101.52</u>	<u>9,999.65</u>	<u>38,298.16</u>

**Library System of Lancaster County**  
**Profit & Loss Budget Performance - Summary**  
April 2010

	<u>Apr 10</u>	<u>Jan - Apr 10</u>	<u>YTD Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>	<u>YTD as a % of Annual Budget</u>
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
42000 · State Income Received	0.00	267,495.97	267,496.00	100.0%	267,496.00	100.0%
43000 · Local Government Income	160,416.66	641,666.64	641,666.64	100.0%	1,925,000.00	33.3%
44000 · Dividend & Interest Income	904.47	4,375.50	4,333.36	100.97%	13,000.00	33.7%
45000 · Donations & Other Income	3,146.87	4,955.30	5,000.00	99.11%	15,000.00	33.0%
46000 · Grant Income	87.58	16,129.82	0.00	100.0%	0.00	100.0%
<b>Total Income</b>	<u>164,555.58</u>	<u>934,623.23</u>	<u>918,496.00</u>	<u>101.76%</u>	<u>2,220,496.00</u>	<u>42.1%</u>
<b>Gross Profit</b>	164,555.58	934,623.23	918,496.00	101.76%	2,220,496.00	42.1%
<b>Expense</b>						
51000 · Salaries and Wages	114,516.60	312,835.85	345,649.02	90.51%	998,547.00	31.3% <b>A</b>
52000 · Benefits	25,567.55	114,326.81	102,460.96	111.58%	280,004.00	40.8% <b>B</b>
53000 · Collection	13,291.56	228,154.75	239,845.14	95.13%	362,651.00	62.9% <b>C</b>
54000 · Operating	31,045.19	250,718.09	213,722.02	117.31%	622,234.00	40.3% <b>D</b>
56000 · Non-Operating Expenses	3,108.00	12,432.00	12,432.00	100.0%	37,296.00	33.3%
<b>Total Expense</b>	<u>187,528.90</u>	<u>918,467.50</u>	<u>914,109.14</u>	<u>100.48%</u>	<u>2,300,732.00</u>	<u>39.9%</u>
<b>Net Ordinary Income</b>	-22,973.32	16,155.73	4,386.86	368.28%	-80,236.00	-20.1%
<b>Other Income/Expense</b>						
<b>Other Income</b>						
71100 · Federal Income - LSTA Grants	3,333.31	13,333.33	0.00	100.0%	0.00	
72100 · State Income for Member Librs.	0.00	1,474,304.00	1,474,303.00	100.0%	1,474,303.00	100.0%
73000 · Local Income for Member Librs.	0.00	75,000.00	75,000.00	100.0%	150,000.00	50.0%
<b>Total Other Income</b>	<u>3,333.31</u>	<u>1,562,637.33</u>	<u>1,549,303.00</u>	<u>100.86%</u>	<u>1,624,303.00</u>	<u>96.2%</u>
<b>Other Expense</b>						
81100 · LSTA Grant Distributions	6,666.65	13,333.33				
82000 · State Dists. to Member Librs.	0.00	1,474,304.00	1,474,303.00	100.0%	1,474,303.00	100.0%
83000 · Local Dists. to Member Librs.	0.00	75,000.00	75,000.00	100.0%	150,000.00	50.0%
<b>Total Other Expense</b>	<u>6,666.65</u>	<u>1,562,637.33</u>	<u>1,549,303.00</u>	<u>100.86%</u>	<u>1,624,303.00</u>	<u>96.2%</u>
<b>Net Other Income</b>	-3,333.34	0.00	0.00	0.0%	0.00	1000.0%
<b>Net Income</b>	<u><u>-26,306.66</u></u>	<u><u>16,155.73</u></u>	<u><u>4,386.86</u></u>	<u><u>368.28%</u></u>	<u><u>-80,236.00</u></u>	<u><u>-20.1%</u></u>