

## Library System of Lancaster County Balance Sheet Prev Year Comparison

As of January 31, 2009

	<u>Jan 31, 09</u>	<u>Dec 31, 08</u>	<u>\$ Change</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
11010 - General Account	8,872.57	10,781.07	-1,908.50
11015 - Fulton Money Market	397,436.49	132,730.75	264,705.74
11025 - UNB Money Market	250,053.77	10,004.08	240,049.69
11035 - Grant Account	14,470.47	19,543.31	-5,072.84
11040 - Council of Friends of the Lanca	2,595.16	2,595.16	0.00
11060 - Staff Association Bank Account	299.11	256.11	43.00
<b>Total Checking/Savings</b>	<u>673,727.57</u>	<u>175,910.48</u>	<u>497,817.09</u>
<b>Accounts Receivable</b>			
12000 - Accounts Receivable	690.87	6,473.16	-5,782.29
<b>Total Accounts Receivable</b>	<u>690.87</u>	<u>6,473.16</u>	<u>-5,782.29</u>
<b>Other Current Assets</b>			
12100 - Accounts Receivable Other	20,048.00	77,172.43	-57,124.43
12500 - Certificates of Deposit	750,000.00	750,000.00	0.00
13500 - Prepaid Expenses	11,289.00	210,842.39	-199,553.39
<b>Total Other Current Assets</b>	<u>781,337.00</u>	<u>1,038,014.82</u>	<u>-256,677.82</u>
<b>Total Current Assets</b>	<u>1,455,755.44</u>	<u>1,220,398.46</u>	<u>235,356.98</u>
<b>Fixed Assets</b>			
<b>14000 - Fixed Assets</b>			
<b>14200 - Furniture and Equipment</b>			
14220 - Accum Depre - Furniture & Fixtu	-253,924.02	-250,149.02	-3,775.00
14200 - Furniture and Equipment - Other	350,896.76	350,896.76	0.00
<b>Total 14200 - Furniture and Equipment</b>	<u>96,972.74</u>	<u>100,747.74</u>	<u>-3,775.00</u>
<b>14300 - Vehicles</b>			
14320 - Accum Deprec. -- Vehicles	-3,841.85	-3,641.85	-200.00
14300 - Vehicles - Other	12,139.50	12,139.50	0.00
<b>Total 14300 - Vehicles</b>	<u>8,297.65</u>	<u>8,497.65</u>	<u>-200.00</u>
<b>14400 - Leasehold Improvements</b>			
14420 - Accum Deprec. -- Leasehold Imp.	-16,210.05	-15,960.05	-250.00
14400 - Leasehold Improvements - Other	118,130.18	118,130.18	0.00
<b>Total 14400 - Leasehold Improvements</b>	<u>101,920.13</u>	<u>102,170.13</u>	<u>-250.00</u>
<b>Total 14000 - Fixed Assets</b>	<u>207,190.52</u>	<u>211,415.52</u>	<u>-4,225.00</u>
<b>Total Fixed Assets</b>	<u>207,190.52</u>	<u>211,415.52</u>	<u>-4,225.00</u>

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	<u>Jan 31, 09</u>	<u>Dec 31, 08</u>	<u>\$ Change</u>
<b>Other Assets</b>			
16000 · Security Deposit	8,085.17	8,085.17	0.00
<b>Total Other Assets</b>	<u>8,085.17</u>	<u>8,085.17</u>	<u>0.00</u>
<b>TOTAL ASSETS</b>	<u><u>1,671,031.13</u></u>	<u><u>1,439,899.15</u></u>	<u><u>231,131.98</u></u>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
21000 · Accounts Payable	35,523.16	184,526.07	-149,002.91
<b>Total Accounts Payable</b>	<u>35,523.16</u>	<u>184,526.07</u>	<u>-149,002.91</u>
<b>Credit Cards</b>			
21600 · Merchant E-Solutions	1,868.38	719.61	1,148.77
21700 · Fulton Visa - Administrator	310.99	1,261.70	-950.71
21800 · Fulton Visa - Dep. Adminis.	0.00	1,702.85	-1,702.85
21810 · Fulton Visa - Youth Services Mr	0.00	242.64	-242.64
21830 · Fulton Visa - Econ. Devel. Mgr.	0.00	433.93	-433.93
21840 · Fulton Visa - Spec. Serv. Mgr.	33.95	65.64	-31.69
<b>Total Credit Cards</b>	<u>2,213.32</u>	<u>4,426.37</u>	<u>-2,213.05</u>
<b>Other Current Liabilities</b>			
21100 · Accounts Payable Other	-6.00	0.00	-6.00
21500 · Payables to Members	274.33	1,360.46	-1,086.13
<b>22000 · Payroll Liabilities</b>			
<b>    22193 · Medical Insurance W/H</b>			
22193A · Medical Ins w/h -Admin	-598.64	0.00	-598.64
22193B · Med Ins w/h -Business Info	-38.50	0.00	-38.50
22193I · Med Ins w/h - IT	-538.10	0.00	-538.10
22193P · Med Ins w/h-Community Relations	-38.50	0.00	-38.50
22193S · Med Ins w/h -Special Services	-305.78	0.00	-305.78
22193T · Med Ins w/h - CDTS	-1,119.20	0.00	-1,119.20
22193Y · Med Ins w/h - Youth Services	-281.20	0.00	-281.20
<b>Total 22193 · Medical Insurance W/H</b>	<u>-2,919.92</u>	<u>0.00</u>	<u>-2,919.92</u>
<b>    22195 · Dental Vision W/H</b>			
22195P · Dental/Vision w/h-Community Rel	-40.56	-1.36	-39.20
22195T · Dental/Vision w/h - CDTS	-77.04	1.36	-78.40
<b>Total 22195 · Dental Vision W/H</b>	<u>-117.60</u>	<u>0.00</u>	<u>-117.60</u>
<b>Total 22000 · Payroll Liabilities</b>	<u>-3,037.52</u>	<u>0.00</u>	<u>-3,037.52</u>

**Library System of Lancaster County**  
**Balance Sheet Prev Year Comparison**  
 As of January 31, 2009

	<u>Jan 31, 09</u>	<u>Dec 31, 08</u>	<u>\$ Change</u>
22100 - Accrued Wages	0.00	32,087.80	-32,087.80
23000 - Deferred Revenue	3,645.68	4,665.37	-1,019.69
24000 - Due to Council of Friends	2,595.16	2,595.16	0.00
25000 - Due to Staff Association	299.11	256.11	43.00
<b>Total Other Current Liabilities</b>	<u>3,770.76</u>	<u>40,964.90</u>	<u>-37,194.14</u>
<b>Total Current Liabilities</b>	<u>41,507.24</u>	<u>229,917.34</u>	<u>-188,410.10</u>
<b>Total Liabilities</b>	41,507.24	229,917.34	-188,410.10
<b>Equity</b>			
32000 - Retained Earnings	1,209,981.81	1,183,797.08	26,184.73
Net Income	419,542.08	26,184.73	393,357.35
<b>Total Equity</b>	<u>1,629,523.89</u>	<u>1,209,981.81</u>	<u>419,542.08</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>1,671,031.13</b></u>	<u><b>1,439,899.15</b></u>	<u><b>231,131.98</b></u>

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

January 2009

	Jan 09	Budget	% of Budget	Annual Budget	YTD Actual as % of Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
41000 - Federal Income Received	8,085.00	0.00	0.0%	0.00	0.0%
42000 - State Income Received	337,170.98	337,166.00	100.0%	337,166.00	100.0%
43000 - Local Government Income	166,666.66	166,663.00	100.0%	2,000,000.00	8.33%
44000 - Dividend & Interest Income	2,438.47	3,013.00	80.93%	36,200.00	6.74%
45000 - Donations & Other Income	648.15	50.00	1,296.3%	9,500.00	6.82%
46000 - Grant Income	1,019.69	0.00	100.0%	0.00	0.0%
<b>Total Income</b>	<u>516,028.95</u>	<u>506,892.00</u>	<u>101.8%</u>	<u>2,382,866.00</u>	<u>21.66%</u>
<b>Gross Profit</b>	516,028.95	506,892.00	101.8%	2,382,866.00	21.66%
<b>Expense</b>					
51000 - Salaries and Wages	49,695.14	81,930.00	60.66%	1,085,004.00	4.58%
52000 - Benefits	42,039.40	31,839.00	132.04%	304,363.00	13.81%
53000 - Collection	146,783.15	121,487.00	120.82%	412,540.00	35.58%
54000 - Operating	129,234.18	99,413.00	130.0%	749,040.00	17.25%
56000 - Non-Operating Expenses	4,225.00	4,225.00	100.0%	50,700.00	8.33%
<b>Total Expense</b>	<u>371,976.87</u>	<u>338,894.00</u>	<u>109.76%</u>	<u>2,601,647.00</u>	<u>14.3%</u>
<b>Net Ordinary Income</b>	144,052.08	167,998.00	85.75%	-218,781.00	-65.84%
<b>Other Income/Expense</b>					
<b>Other Income</b>					
72100 - State Income for Member Librs.	1,836,612.00	1,836,613.00	100.0%	2,072,653.00	88.61%
73000 - Local Income for Member Librs.	0.00	0.00	0.0%	150,000.00	0.0%
<b>Total Other Income</b>	<u>1,836,612.00</u>	<u>1,836,613.00</u>	<u>100.0%</u>	<u>2,222,653.00</u>	<u>82.63%</u>
<b>Other Expense</b>					
82000 - State Dists. to Member Librs.	1,561,122.00	1,561,121.00	100.0%	2,072,653.00	75.32%
83000 - Local Dists. to Member Librs.	0.00	0.00	0.0%	150,000.00	0.0%
<b>Total Other Expense</b>	<u>1,561,122.00</u>	<u>1,561,121.00</u>	<u>100.0%</u>	<u>2,222,653.00</u>	<u>70.24%</u>
<b>Net Other Income</b>	<u>275,490.00</u>	<u>275,492.00</u>	<u>100.0%</u>	<u>0.00</u>	<u>0.0%</u>
<b>Net Income</b>	<u><u>419,542.08</u></u>	<u><u>443,490.00</u></u>	<u><u>94.6%</u></u>	<u><u>-218,781.00</u></u>	<u><u>-191.76%</u></u>