

**Library System of Lancaster County**  
**Balance Sheet - Comparison to Prior Period**  
 As of October 31, 2009

	<u>Oct 31, 09</u>	<u>Sep 30, 09</u>	<u>\$ Change</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
<b>11010 · General Account</b>			
11011 · General Account-2010 State Aid	1,738,822.84	0.00	1,738,822.84
11010 · General Account - Other	3,697.80	-7,528.15	11,225.95
<b>Total 11010 · General Account</b>	<u>1,742,520.64</u>	<u>-7,528.15</u>	<u>1,750,048.79</u>
11015 · Fulton Money Market - GIMMA	96,521.41	179,219.23	-82,697.82
11040 · Council of Friends of the Lanca	2,487.06	2,487.06	0.00
11045 · Province Money Market Acct.	251,748.27	251,460.71	287.56
11060 · Staff Association Bank Account	200.65	140.65	60.00
<b>Total Checking/Savings</b>	<u>2,093,478.03</u>	<u>425,779.50</u>	<u>1,667,698.53</u>
<b>Accounts Receivable</b>			
12000 · Accounts Receivable	2,627.67	25,428.87	-22,801.20
<b>Total Accounts Receivable</b>	<u>2,627.67</u>	<u>25,428.87</u>	<u>-22,801.20</u>
<b>Other Current Assets</b>			
<b>12100 · Accounts Receivable Other</b>			
12105 · A/R - Other (Ingram)	5,000.78	7,963.42	-2,962.64
12110 · A/R - Other (B&T)	19,011.79	10,810.30	8,201.49
12115 · A/R - Other (BWI)	14,257.34	5,402.94	8,854.40
12100 · Accounts Receivable Other - Other	16,893.28	15,301.51	1,591.77
<b>Total 12100 · Accounts Receivable Other</b>	<u>55,163.19</u>	<u>39,478.17</u>	<u>15,685.02</u>
12500 · Certificates of Deposit	500,000.00	500,000.00	0.00
13500 · Prepaid Expenses	88,226.16	84,101.16	4,125.00
<b>Total Other Current Assets</b>	<u>643,389.35</u>	<u>623,579.33</u>	<u>19,810.02</u>
<b>Total Current Assets</b>	<u>2,739,495.05</u>	<u>1,074,787.70</u>	<u>1,664,707.35</u>
<b>Fixed Assets</b>			
<b>14000 · Fixed Assets</b>			
<b>14200 · Furniture and Equipment</b>			
14220 · Accum Depre - Furniture & Fixtu	-287,899.02	-284,124.02	-3,775.00
14200 · Furniture and Equipment - Other	350,896.76	350,896.76	0.00
<b>Total 14200 · Furniture and Equipment</b>	<u>62,997.74</u>	<u>66,772.74</u>	<u>-3,775.00</u>
<b>14300 · Vehicles</b>			
14320 · Accum Deprec. - Vehicles	-5,641.85	-5,441.85	-200.00
14300 · Vehicles - Other	12,139.50	12,139.50	0.00
<b>Total 14300 · Vehicles</b>	<u>6,497.65</u>	<u>6,697.65</u>	<u>-200.00</u>

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<b>14400 · Leasehold Improvements</b>			
14420 · Accum Deprec. – Leasehold Imp.	-18,460.05	-18,210.05	-250.00
14400 · Leasehold Improvements - Other	118,130.18	118,130.18	0.00
<b>Total 14400 · Leasehold Improvements</b>	<u>99,670.13</u>	<u>99,920.13</u>	<u>-250.00</u>
<b>Total 14000 · Fixed Assets</b>	<u>169,165.52</u>	<u>173,390.52</u>	<u>-4,225.00</u>
<b>Total Fixed Assets</b>	169,165.52	173,390.52	-4,225.00
<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>2,916,745.74</u></u>	<u><u>1,256,263.39</u></u>	<u><u>1,660,482.35</u></u>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
21000 · Accounts Payable	57,261.74	69,106.67	-11,844.93
<b>Total Accounts Payable</b>	<u>57,261.74</u>	<u>69,106.67</u>	<u>-11,844.93</u>
<b>Credit Cards</b>			
21600 · Merchant E-Solutions	1,500.34	300.52	1,199.82
21700 · Fulton Visa - Administrator	420.30	0.00	420.30
21800 · Fulton Visa - Dep. Adminis.	981.15	0.00	981.15
21810 · Fulton Visa - Youth Services Mr	386.00	0.00	386.00
21840 · Fulton Visa - Spec. Serv. Mgr.	-37.00	-37.00	0.00
<b>Total Credit Cards</b>	<u>3,250.79</u>	<u>263.52</u>	<u>2,987.27</u>
<b>Other Current Liabilities</b>			
<b>22000 · Payroll Liabilities</b>			
<b>22193 · Medical Insurance W/H</b>			
22193A · Medical Ins w/h -Admin	-418.92	-556.44	137.52
22193B · Med Ins w/h -Business Info	-30.25	-44.00	13.75
22193I · Med Ins w/h - IT	-422.85	-615.02	192.17
22193P · Med Ins w/h-Community Relations	-30.25	-44.00	13.75
22193S · Med Ins w/h -Special Services	-240.35	-349.54	109.19
22193T · Med Ins w/h - CDTS	-879.45	-1,279.15	399.70
22193Y · Med Ins w/h - Youth Services	-220.88	-321.32	100.44
<b>Total 22193 · Medical Insurance W/H</b>	<u>-2,242.95</u>	<u>-3,209.47</u>	<u>966.52</u>
22195 · Dental Vision W/H			

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22195P · Dental/Vision w/h-Community Rel	-28.31	-43.01	14.70
22195T · Dental/Vision w/h - CDTs	-52.54	-81.94	29.40
<b>Total 22195 · Dental Vision W/H</b>	<b>-80.85</b>	<b>-124.95</b>	<b>44.10</b>
<b>Total 22000 · Payroll Liabilities</b>	<b>-2,323.80</b>	<b>-3,334.42</b>	<b>1,010.62</b>
23000 · Deferred Revenue - Grants	989.87	989.47	0.40
23001 · Deferred Revenue - 2010 St Aid	1,738,822.84	0.00	1,738,822.84
24000 · Due to Council of Friends	2,487.06	2,487.06	0.00
25000 · Due to Staff Association	200.65	140.65	60.00
<b>Total Other Current Liabilities</b>	<b>1,740,176.62</b>	<b>282.76</b>	<b>1,739,893.86</b>
<b>Total Current Liabilities</b>	<b>1,800,689.15</b>	<b>69,652.95</b>	<b>1,731,036.20</b>
<b>Total Liabilities</b>	<b>1,800,689.15</b>	<b>69,652.95</b>	<b>1,731,036.20</b>
<b>Equity</b>			
32000 · Retained Earnings	1,209,981.81	1,209,981.81	0.00
Net Income	-93,925.22	-23,371.37	-70,553.85
<b>Total Equity</b>	<b>1,116,056.59</b>	<b>1,186,610.44</b>	<b>-70,553.85</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,916,745.74</b>	<b>1,256,263.39</b>	<b>1,660,482.35</b>

## Library System of Lancaster County Profit & Loss Budget Performance - Summary October 2009

YTD as a %

	Oct 09	Jan - Oct 09	YTD Budget	% of Budget	Annual Budget	of Annual Budget	Legend
<b>Ordinary Income/Expense</b>							
Income							
41000 - Federal Income Received	0.00	14,259.36	0.00	100.0%	0.00	100.0%	
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	1,686,666.60	1,686,666.00	100.0%	2,000,000.00	83.3%	A
44000 - Dividend & Interest Income	2,045.00	25,483.46	30,166.00	84.48%	36,200.00	70.4%	
45000 - Donations & Other Income	179.84	11,563.27	8,000.00	144.54%	9,500.00	121.7%	B
46000 - Grant Income	1,150.00	28,810.31	0.00	100.0%	0.00	100.0%	C
<b>Total Income</b>	<b>170,041.50</b>	<b>2,094,953.98</b>	<b>2,041,998.00</b>	<b>102.1%</b>	<b>2,392,866.00</b>	<b>87.5%</b>	
<b>Gross Profit</b>							
	170,041.50	2,084,953.98	2,041,998.00	102.1%	2,382,866.00	87.5%	
<b>Expense</b>							
51000 - Salaries and Wages	123,162.29	862,880.08	901,218.00	95.75%	1,085,004.00	79.5%	D
52000 - Benefits	27,446.80	256,821.54	256,895.00	99.97%	304,363.00	84.4%	
53000 - Collection	20,312.83	382,683.82	380,543.00	100.56%	412,540.00	92.8%	E
64000 - Operating	53,228.33	648,004.76	641,827.00	100.96%	749,040.00	86.5%	F
66000 - Non-Operating Expenses	4,225.00	42,250.00	42,250.00	100.0%	50,700.00	83.3%	
<b>Total Expense</b>	<b>228,375.35</b>	<b>2,192,640.20</b>	<b>2,222,733.00</b>	<b>98.65%</b>	<b>2,601,647.00</b>	<b>84.3%</b>	
<b>Net Ordinary Income</b>	<b>-58,333.85</b>	<b>-107,686.22</b>	<b>-180,735.00</b>	<b>59.58%</b>	<b>-218,781.00</b>	<b>49.2%</b>	
<b>Other Income/Expense</b>							
Other Income							
72100 - State Income for Member Librs.	0.00	1,988,707.69	2,072,653.00	94.99%	2,072,653.00	95.0%	G
73000 - Local Income for Member Librs.	12,500.00	125,000.00	150,000.00	83.33%	150,000.00	83.3%	
<b>Total Other Income</b>	<b>12,500.00</b>	<b>2,093,707.69</b>	<b>2,222,653.00</b>	<b>94.2%</b>	<b>2,222,653.00</b>	<b>94.2%</b>	
<b>Other Expense</b>							
82000 - State Dist. to Member Librs.	0.00	1,968,708.69	2,072,653.00	94.99%	2,072,653.00	95.0%	
83000 - Local Dist. to Member Librs.	24,720.00	111,237.00	150,000.00	74.16%	150,000.00	74.2%	
<b>Total Other Expense</b>	<b>24,720.00</b>	<b>2,079,946.69</b>	<b>2,222,653.00</b>	<b>93.58%</b>	<b>2,222,653.00</b>	<b>93.6%</b>	
<b>Net Other Income</b>	<b>-12,220.00</b>	<b>13,761.00</b>	<b>0.00</b>	<b>100.0%</b>	<b>0.00</b>	<b>100.0%</b>	
<b>Net Income</b>	<b>-70,653.85</b>	<b>-93,925.22</b>	<b>-180,735.00</b>	<b>51.97%</b>	<b>-218,781.00</b>	<b>42.9%</b>	