

# Howland Public Library

## Budget vs. Actual

### July 2016 through February 2017

	<u>Jul '16 - Feb 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
4009 · Transfer from fund balance	0.00	40,000.00	-40,000.00	0.0%
4010 · Library District Tax				
4010.a · prior yrs deferreal	35,655.00			
4000.f · 2016-2017	955,707.00	955,707.00	0.00	100.0%
4010 · Library District Tax - Other	0.00	0.00	0.00	0.0%
<b>Total 4010 · Library District Tax</b>	<u>991,362.00</u>	<u>955,707.00</u>	<u>35,655.00</u>	<u>103.73%</u>
4030 · Beacon District / Pilot Pymts	4,531.25	6,933.00	-2,401.75	65.36%
4100 · Circ Desk				
4120 · Copy Sales	2,903.28			
4130 · Fax Sales	362.21			
4140 · Fines	4,682.59			
4150 · Lost Cards	184.00			
4160 · Battle of the Books - Income	20.00			
4555 · Lost Materials - Refunded	511.12			
4100 · Circ Desk - Other	0.00	25,000.00	-25,000.00	0.0%
<b>Total 4100 · Circ Desk</b>	<u>8,663.20</u>	<u>25,000.00</u>	<u>-16,336.80</u>	<u>34.65%</u>
4200 · Donations				
4210 · Miscellaneous				
4211 · Donations to offset PROGR	365.15			
4244 · Donation - Wee Play	1,500.00			
4245 · Donation - Friends of HPL	10,245.00			
4640 · MHLS Commerce	952.14			
4700 · Grant - City of Beacon	0.00	0.00	0.00	0.0%
4901 · Cash Rewards - Bank of An	0.00	0.00	0.00	0.0%
4212 · Amazon Smiles Rebates	34.87			
4210 · Miscellaneous - Other	297.50	20,000.00	-19,702.50	1.49%
<b>Total 4210 · Miscellaneous</b>	<u>13,394.66</u>	<u>20,000.00</u>	<u>-6,605.34</u>	<u>66.97%</u>
<b>Total 4200 · Donations</b>	13,394.66	20,000.00	-6,605.34	66.97%
4300 · Grants (NYS Source)				
4374 · NYS Spec Legislative Grant	12,000.00			
4702 · MHLS Outreach Mini Grant	800.00			
4616 · MHLS - Local Library Incentive	7,916.00	6,700.00	1,216.00	118.15%
<b>Total 4300 · Grants (NYS Source)</b>	<u>20,716.00</u>	<u>6,700.00</u>	<u>14,016.00</u>	<u>309.19%</u>
4900 · Interest Income	797.09	1,250.00	-452.91	63.77%
<b>Total Income</b>	<u>1,039,464.20</u>	<u>1,055,590.00</u>	<u>-16,125.80</u>	<u>98.47%</u>

**Howland Public Library**  
**Budget vs. Actual**  
**July 2016 through February 2017**

	<u>Jul '16 - Feb 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Expense</b>				
0000 · void	0.00			
<b>5000-00 · Personnel Expense</b>				
5000 · Salaries - Part Time	98,426.64	176,862.00	-78,435.36	55.65%
5100 · Salaries - Full Time	230,558.93	384,038.00	-153,479.07	60.04%
5000-00 · Personnel Expense - Other	0.00	0.00	0.00	0.0%
<b>Total 5000-00 · Personnel Expense</b>	<u>328,985.57</u>	<u>560,900.00</u>	<u>-231,914.43</u>	<u>58.65%</u>
<b>5300-00 · Employee Benefits Expense</b>				
5200 · Salaries - Special (bonus)	109.16			
5100a · Salary - Health Insurance	12,713.90	10,500.00	2,213.90	121.09%
5300 · FICA	25,410.66	43,000.00	-17,589.34	59.1%
5400 · SUI Expense	2,025.82	2,500.00	-474.18	81.03%
5500 · NYS Disability Insurance	378.04	1,000.00	-621.96	37.8%
5700 · Insurance - Workers Comp	6,349.50	8,200.00	-1,850.50	77.43%
5750 · Insurance - Health	20,422.71	45,940.00	-25,517.29	44.46%
5760 · NYS Retire Benefits Fee	49,188.00	68,000.00	-18,812.00	72.34%
<b>Total 5300-00 · Employee Benefits Expens</b>	<u>116,597.79</u>	<u>179,140.00</u>	<u>-62,542.21</u>	<u>65.09%</u>
<b>6000-00 · Materials</b>				
<b>6100 · Books</b>				
6130 · Fiction	5,956.22	14,900.00	-8,943.78	39.98%
6020 · Non-Fiction	6,094.19	10,000.00	-3,905.81	60.94%
6050 · Large Print	944.41	1,500.00	-555.59	62.96%
6040 · Children Fiction	7,793.17	6,000.00	1,793.17	129.89%
6030 · Young Adult	1,212.27	2,000.00	-787.73	60.61%
6060 · Foreign Language	189.92	100.00	89.92	189.92%
6070 · Reference	1,346.02	4,500.00	-3,153.98	29.91%
6070.1 · Reference - Standing Ord	0.00	0.00	0.00	0.0%
6100 · Books - Other	0.00	0.00	0.00	0.0%
<b>Total 6100 · Books</b>	<u>23,536.20</u>	<u>39,000.00</u>	<u>-15,463.80</u>	<u>60.35%</u>
<b>6015 · Audio/Movies/Music</b>				
<b>6019 · Audio Books</b>				
6110 · Adult Audio	806.75	3,400.00	-2,593.25	23.73%
6120 · Children & YA Audio	2,807.98	3,400.00	-592.02	82.59%
<b>Total 6019 · Audio Books</b>	<u>3,614.73</u>	<u>6,800.00</u>	<u>-3,185.27</u>	<u>53.16%</u>
<b>6009 · Movies</b>				
6210 · Adult DVD	1,973.28	8,000.00	-6,026.72	24.67%
6220 · Children DVD	366.46	3,000.00	-2,633.54	12.22%
<b>Total 6009 · Movies</b>	<u>2,339.74</u>	<u>11,000.00</u>	<u>-8,660.26</u>	<u>21.27%</u>
<b>6260 · Music</b>				
6260.1 · Adult Music	238.62	1,500.00	-1,261.38	15.91%
6260.2 · Childrens Music	0.00	700.00	-700.00	0.0%
6260 · Music - Other	115.26			
<b>Total 6260 · Music</b>	<u>353.88</u>	<u>2,200.00</u>	<u>-1,846.12</u>	<u>16.09%</u>

# Howland Public Library

## Budget vs. Actual

### July 2016 through February 2017

	<u>Jul '16 - Feb 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6015 · Audio/Movies/Music - Other	12.94			
<b>Total 6015 · Audio/Movies/Music</b>	<b>6,321.29</b>	<b>20,000.00</b>	<b>-13,678.71</b>	<b>31.61%</b>
<b>6200 · Data Bases</b>				
6230.1 · Freegal - Music Data Base	2,885.00	8,500.00	-5,615.00	33.94%
6230 · In-House Data Bases	0.00	0.00	0.00	0.0%
6240 · Electronic Data Bases	5,099.81	3,000.00	2,099.81	169.99%
6200 · Data Bases - Other	0.00	0.00	0.00	0.0%
<b>Total 6200 · Data Bases</b>	<b>7,984.81</b>	<b>11,500.00</b>	<b>-3,515.19</b>	<b>69.43%</b>
<b>6250 · Periodicals</b>				
6140 · e-books	0.00	2,000.00	-2,000.00	0.0%
6290 · Magazines	4,323.63	4,500.00	-176.37	96.08%
6280 · Newspapers	1,701.22	1,500.00	201.22	113.42%
<b>Total 6250 · Periodicals</b>	<b>6,024.85</b>	<b>8,000.00</b>	<b>-1,975.15</b>	<b>75.31%</b>
<b>6300 · Programs</b>				
6310 · Adult Programs	5,285.70	6,500.00	-1,214.30	81.32%
6315 · Adult Summer Reading	1,180.79	1,000.00	180.79	118.08%
6325 · Young Adult Programs				
6325a · Maker Space Program	1,617.79			
6325 · Young Adult Programs	1,587.89	2,000.00	-412.11	79.4%
<b>Total 6325 · Young Adult Program</b>	<b>3,205.68</b>	<b>2,000.00</b>	<b>1,205.68</b>	<b>160.28%</b>
6320 · Childrens Programs	3,852.22	5,500.00	-1,647.78	70.04%
6330 · Children Summer Reading	913.12	2,000.00	-1,086.88	45.66%
6335 · Battle of the Books - Expen	1,469.59	500.00	969.59	293.92%
6340 · Art Exhibits	265.38	0.00	265.38	100.0%
7151-00 · Tech Club	126.40			
<b>Total 6300 · Programs</b>	<b>16,298.88</b>	<b>17,500.00</b>	<b>-1,201.12</b>	<b>93.14%</b>
<b>Total 6000-00 · Materials</b>	<b>60,166.03</b>	<b>96,000.00</b>	<b>-35,833.97</b>	<b>62.67%</b>
<b>6800 · Bldg &amp; Maintenance</b>				
6810 · Janitorial	2,519.90	3,500.00	-980.10	72.0%
6845 · Property Insurance & Boiler	10,890.38	13,500.00	-2,609.62	80.67%
6820 · Bldg Repairs/Maint				
7711-35 · Roof Repair - Capital Pr	8,220.00	40,000.00	-31,780.00	20.55%
6820 · Bldg Repairs/Maint - Other	7,287.53	25,000.00	-17,712.47	29.15%
<b>Total 6820 · Bldg Repairs/Maint</b>	<b>15,507.53</b>	<b>65,000.00</b>	<b>-49,492.47</b>	<b>23.86%</b>
6840 · Utilities				
6841 · Gas	1,521.62	5,000.00	-3,478.38	30.43%
6842 · Electric	6,876.11	13,000.00	-6,123.89	52.89%
6843 · Water (City of Beacon)	477.74	1,000.00	-522.26	47.77%
<b>Total 6840 · Utilities</b>	<b>8,875.47</b>	<b>19,000.00</b>	<b>-10,124.53</b>	<b>46.71%</b>
<b>Total 6800 · Bldg &amp; Maintenance</b>	<b>37,793.28</b>	<b>101,000.00</b>	<b>-63,206.72</b>	<b>37.42%</b>

# Howland Public Library

## Budget vs. Actual

### July 2016 through February 2017

	<u>Jul '16 - Feb 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>7100-00 · General &amp; Administrative</b>				
7010 · Audit/Acctg Fees	1,000.00	11,000.00	-10,000.00	9.09%
7411 · Payroll Service Fees	2,431.15	4,000.00	-1,568.85	60.78%
7040 · Automation	14,112.36	21,000.00	-6,887.64	67.2%
7020 · Consulting Fees	0.00	5,000.00	-5,000.00	0.0%
7030 · Legal Fees	50.00	1,000.00	-950.00	5.0%
7713 · Computer Expense	1,096.40	5,500.00	-4,403.60	19.94%
7050 · Network Maintenance	10,800.00	14,400.00	-3,600.00	75.0%
7070 · Furniture & Equipment	1,694.80	2,850.00	-1,155.20	59.47%
7064 · Fax Expense - Cards	0.00	2,000.00	-2,000.00	0.0%
<b>7552 · Equip Rental - Copier/Postage</b>				
7558 · Equip Lease - Patron 001	1,286.86			
7559 · Equip Lease Business Offic	2,171.94			
7557 · Postage Meter	297.00			
7552 · Equip Rental - Copier/Posta	0.00	7,000.00	-7,000.00	0.0%
<b>Total 7552 · Equip Rental - Copier/Pos</b>	<b>3,755.80</b>	<b>7,000.00</b>	<b>-3,244.20</b>	<b>53.65%</b>
7066 · Public Legal/Referendum	0.00	3,000.00	-3,000.00	0.0%
7067 · Board - Recorder, Other	145.00	500.00	-355.00	29.0%
7643 · Safe Deposit Box	93.75	100.00	-6.25	93.75%
7410 · Payroll Processing Fees	0.00	0.00	0.00	0.0%
7063 · Postage	233.97	800.00	-566.03	29.25%
<b>7400 · Office Supplies</b>				
6196 · Collections Maint Tech Ser	1,443.16	2,700.00	-1,256.84	53.45%
7402 · Ink and Toner Cartridges	948.68			
7403 · Copy Paper	731.59			
7400 · Office Supplies - Other	4,875.13	7,300.00	-2,424.87	66.78%
<b>Total 7400 · Office Supplies</b>	<b>7,998.56</b>	<b>10,000.00</b>	<b>-2,001.44</b>	<b>79.99%</b>
7085 · Advertising Printing/Publicity	172.08	1,200.00	-1,027.92	14.34%
<b>7002 · Communications</b>				
7091 · Cable/Internet	704.90	1,000.00	-295.10	70.49%
7644 · On-line Calendar	1,058.00	1,000.00	58.00	105.8%
7090 · Telephone	1,851.71	2,700.00	-848.29	68.58%
<b>Total 7002 · Communications</b>	<b>3,614.61</b>	<b>4,700.00</b>	<b>-1,085.39</b>	<b>76.91%</b>
6492 · Director & Officers Insurance	400.00	500.00	-100.00	80.0%
7553 · Membership Dues	1,235.00	1,000.00	235.00	123.5%
7751 · Travel and Meetings	398.36	1,000.00	-601.64	39.84%
7752 · Conference, Convention, Meeti	771.00	1,000.00	-229.00	77.1%
7755 · Staff Training/Continuing Ed	10.00	1,000.00	-990.00	1.0%
7003 · Dues/Board/Travel/Training	0.00	0.00	0.00	0.0%
7413 · Misc Fees	107.04			
7015 · Bookkeeping	0.00	0.00	0.00	0.0%
7100-00 · General & Administrative - O	44.87			
<b>Total 7100-00 · General &amp; Administrative</b>	<b>50,164.75</b>	<b>98,550.00</b>	<b>-48,385.25</b>	<b>50.9%</b>
8000 · Grant Related Expenses	0.00	20,000.00	-20,000.00	0.0%
9000 · Deferred Expense - Prior Yr	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<b>593,707.42</b>	<b>1,055,590.00</b>	<b>-461,882.58</b>	<b>56.24%</b>

**Howland Public Library**  
**Balance Sheet**  
 As of February 28, 2017

Feb 28, 17

<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1010 · Petty Cash	150.00
1011 · Cash Tray	140.00
1020 · M&T Operating 4151	1,964.53
1025 · M&T Savings 3151	920,853.19
1030 · M&T Payroll 4225	1,687.64
Total Checking/Savings	924,795.36
Accounts Receivable	
1100 · Misc Receivable	297.91
1179 · MHLS Grant/Awards Receivable	1,897.00
1180 · NYS Aid Construction 2015	6,565.00
1200 · Accounts Receivable	
1201 · A/R Beacon School Tax 2014/2015	8,284.82
1205 · A/R Beacon School Tax 2015-2016	8,288.88
1206 · A/R Beacon School Tax 2016-2017	42,731.98
Total 1200 · Accounts Receivable	59,305.68
Total Accounts Receivable	68,065.59
Other Current Assets	
1302 · Prepaid Insurance	
1302a · Workers Comp	18,312.00
1302 · Prepaid Insurance - Other	-2,654.58
Total 1302 · Prepaid Insurance	15,657.42
Total Other Current Assets	15,657.42
Total Current Assets	1,008,518.37
<b>TOTAL ASSETS</b>	<b>1,008,518.37</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	119.93
Total Accounts Payable	119.93
Other Current Liabilities	
2300 · Accrued Liabilities	
2320 · Accrued Payroll	1,103.00
2331 · NYS Retirement System 414H	447.63
2350 · Employee Health Insurance	423.47
2351 · AFLAC - Employee	-66.66
Total 2300 · Accrued Liabilities	1,907.44
2330 · NYS Deferred Income	699.80
2332 · Met Life 403B	100.00
Total Other Current Liabilities	2,707.24
Total Current Liabilities	2,827.17
Total Liabilities	2,827.17

12:20 PM  
03/07/17  
Accrual Basis

Howland Public Library  
**Balance Sheet**  
As of February 28, 2017

	<u>Feb 28, 17</u>
<b>Equity</b>	
3900 · Fund Balance	136,227.27
3920 · NonSpendable Fund Balance	18,989.00
3940 · Assigned Subsequent Yr Expense	40,000.00
3951 · Sadie Cahn	10,000.00
3960 · Assigned - Staff Discretionary	113.13
3964 · Helen Savoit	9,330.00
3965 · Children - WeePlay	828.32
3975 · Assigned - Maintenance	25,000.00
3976 · Assigned - Accrued Benefits	30,000.00
3977 · Assigned - Cash Flow	329,972.00
Net Income	405,231.48
<b>Total Equity</b>	<u>1,005,691.20</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,008,518.37</u></u>