

Howland Public Library Budget vs. Actual July 2016 through March 2017

	<u>Jul '16 - Mar 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
4009 · Transfer from fund balance	0.00	52,000.00	-52,000.00	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%
Total 4010 · Library District Tax	<u>991,362.00</u>	<u>955,707.00</u>	<u>35,655.00</u>	<u>103.73%</u>
4030 · Beacon District / Pilot Pymts	7,510.55	6,933.00	577.55	108.33%
4100 · Circ Desk				
4120 · Copy Sales	3,981.46			
4130 · Fax Sales	486.17			
4140 · Fines	6,388.69			
4150 · Lost Cards	260.00			
4160 · Battle of the Books - Income	20.00			
4555 · Lost Materials - Refunded	715.02			
4100 · Circ Desk - Other	0.00	25,000.00	-25,000.00	0.0%
Total 4100 · Circ Desk	<u>11,851.34</u>	<u>25,000.00</u>	<u>-13,148.66</u>	<u>47.41%</u>
4200 · Donations				
4210 · Miscellaneous				
4211 · Donations to offset PROGRAMS	501.90			
4241 · Donation - Savoit	0.22			
4244 · Donation - Wee Play	1,500.00			
4245 · Donation - Friends of HPL	10,245.00			
4640 · MHLS Commerce	1,335.60			
4212 · Amazon Smiles Rebates	34.87			
4210 · Miscellaneous - Other	322.99	20,000.00	-19,677.01	1.62%
Total 4210 · Miscellaneous	<u>13,940.58</u>	<u>20,000.00</u>	<u>-6,059.42</u>	<u>69.7%</u>
Total 4200 · Donations	13,940.58	20,000.00	-6,059.42	69.7%
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%
Total 4300 · Grants (NYS Source)	<u>20,716.00</u>	<u>6,700.00</u>	<u>14,016.00</u>	<u>309.19%</u>
4900 · Interest Income	886.32	1,250.00	-363.68	70.91%
Total Income	<u>1,046,266.79</u>	<u>1,067,590.00</u>	<u>-21,323.21</u>	<u>98.0%</u>

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	<u>Jul '16 - Mar 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Expense				
5000-00 · Personnel Expense				
5000 · Salaries - Part Time	117,126.04	176,862.00	-59,735.96	66.23%
5100 · Salaries - Full Time	274,871.15	384,038.00	-109,166.85	71.57%
Total 5000-00 · Personnel Expense	<u>391,997.19</u>	<u>560,900.00</u>	<u>-168,902.81</u>	<u>69.89%</u>
5300-00 · Employee Benefits Expense				
5200 · Salaries - Special (bonus)	217.45			
5100a · Salary - Health Insurance	14,552.10	10,500.00	4,052.10	138.59%
5300 · FICA	30,260.71	43,000.00	-12,739.29	70.37%
5400 · SUI Expense	2,801.44	2,500.00	301.44	112.06%
5500 · NYS Disability Insurance	558.16	1,000.00	-441.84	55.82%
5700 · Insurance - Workers Comp	7,091.50	8,200.00	-1,108.50	86.48%
5750 · Insurance - Health	26,107.09	45,940.00	-19,832.91	56.83%
5760 · NYS Retire Benefits Fee	49,188.00	68,000.00	-18,812.00	72.34%
Total 5300-00 · Employee Benefits Expense	<u>130,776.45</u>	<u>179,140.00</u>	<u>-48,363.55</u>	<u>73.0%</u>
6000-00 · Materials				
6100 · Books				
6130 · Fiction	9,488.25	14,900.00	-5,411.75	63.68%
6020 · Non-Fiction	8,787.31	10,000.00	-1,212.69	87.87%
6050 · Large Print	1,215.80	1,500.00	-284.20	81.05%
6040 · Children Fiction	9,821.54	6,000.00	3,821.54	163.69%
6030 · Young Adult	1,710.25	2,000.00	-289.75	85.51%
6060 · Foreign Language	189.92	100.00	89.92	189.92%
6070 · Reference	1,772.32	4,500.00	-2,727.68	39.39%
Total 6100 · Books	<u>32,985.39</u>	<u>39,000.00</u>	<u>-6,014.61</u>	<u>84.58%</u>
6015 · Audio/Movies/Music				
6019 · Audio Books				
6110 · Adult Audio	867.55	3,400.00	-2,532.45	25.52%
6120 · Children & YA Audio	2,909.52	3,400.00	-490.48	85.57%
Total 6019 · Audio Books	<u>3,777.07</u>	<u>6,800.00</u>	<u>-3,022.93</u>	<u>55.55%</u>
6009 · Movies				
6210 · Adult DVD	2,017.48	8,000.00	-5,982.52	25.22%
6220 · Children DVD	502.69	3,000.00	-2,497.31	16.76%
Total 6009 · Movies	<u>2,520.17</u>	<u>11,000.00</u>	<u>-8,479.83</u>	<u>22.91%</u>
6260 · Music				
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	132.06			
Total 6260 · Music	<u>370.68</u>	<u>2,200.00</u>	<u>-1,829.32</u>	<u>16.85%</u>
Total 6015 · Audio/Movies/Music	<u>6,667.92</u>	<u>20,000.00</u>	<u>-13,332.08</u>	<u>33.34%</u>

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6200 · Data Bases				
6230.1 · Freegal - Music Data Base	2,885.00	8,500.00	-5,615.00	33.94%
6240 · Electronic Data Bases	5,099.81	3,000.00	2,099.81	169.99%
Total 6200 · Data Bases	<u>7,984.81</u>	<u>11,500.00</u>	<u>-3,515.19</u>	<u>69.43%</u>
6250 · Periodicals				
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	1,711.22	1,500.00	211.22	114.08%
Total 6250 · Periodicals	<u>6,034.85</u>	<u>8,000.00</u>	<u>-1,965.15</u>	<u>75.44%</u>
6300 · Programs				
6310 · Adult Programs	6,196.36	6,500.00	-303.64	95.33%
6315 · Adult Summer Reading	1,180.79	1,000.00	180.79	118.08%
6325 · Young Adult Programs				
6325a · Maker Space Program	2,964.30	12,000.00	-9,035.70	24.7%
6325 · Young Adult Programs - Other	1,670.90	2,000.00	-329.10	83.55%
Total 6325 · Young Adult Programs	<u>4,635.20</u>	<u>14,000.00</u>	<u>-9,364.80</u>	<u>33.11%</u>
6320 · Childrens Programs	5,172.23	5,500.00	-327.77	94.04%
6330 · Children Summer Reading	913.12	2,000.00	-1,086.88	45.66%
6335 · Battle of the Books - Expense	1,905.35	500.00	1,405.35	381.07%
6340 · Art Exhibits	284.88	0.00	284.88	100.0%
7151-00 · Tech Club	126.40			
Total 6300 · Programs	<u>20,414.33</u>	<u>29,500.00</u>	<u>-9,085.67</u>	<u>69.2%</u>
Total 6000-00 · Materials	74,087.30	108,000.00	-33,912.70	68.6%
6800 · Bldg & Maintenance				
6810 · Janitorial	3,094.49	3,500.00	-405.51	88.41%
6845 · Property Insurance & Boiler	12,213.29	13,500.00	-1,286.71	90.47%
6820 · Bldg Repairs/Maint				
7711-35 · Roof Repair - Capital Project	8,220.00	40,000.00	-31,780.00	20.55%
6820 · Bldg Repairs/Maint - Other	9,599.38	25,000.00	-15,400.62	38.4%
Total 6820 · Bldg Repairs/Maint	<u>17,819.38</u>	<u>65,000.00</u>	<u>-47,180.62</u>	<u>27.41%</u>
6840 · Utilities				
6841 · Gas	2,999.73	5,000.00	-2,000.27	60.0%
6842 · Electric	9,266.49	13,000.00	-3,733.51	71.28%
6843 · Water (City of Beacon)	477.74	1,000.00	-522.26	47.77%
Total 6840 · Utilities	<u>12,743.96</u>	<u>19,000.00</u>	<u>-6,256.04</u>	<u>67.07%</u>
Total 6800 · Bldg & Maintenance	45,871.12	101,000.00	-55,128.88	45.42%
7100-00 · General & Administrative				
7010 · Audit/Acctg Fees	1,000.00	11,000.00	-10,000.00	9.09%
7411 · Payroll Service Fees	2,971.50	4,000.00	-1,028.50	74.29%
7040 · Automation	17,227.78	21,000.00	-3,772.22	82.04%
7020 · Consulting Fees	0.00	5,000.00	-5,000.00	0.0%

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7030 · Legal Fees	50.00	1,000.00	-950.00	5.0%
7713 · Computer Expense	1,466.40	5,500.00	-4,033.60	26.66%
7050 · Network Maintenance	12,000.00	14,400.00	-2,400.00	83.33%
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%
7552 · Equip Rental - Copier/Postage				
7558 · Equip Lease - Patron 001	1,757.26			
7559 · Equip Lease Business Office 002	2,756.94			
7557 · Postage Meter	396.00			
7552 · Equip Rental - Copier/Postage - Other	0.00	7,000.00	-7,000.00	0.0%
Total 7552 · Equip Rental - Copier/Postage	4,910.20	7,000.00	-2,089.80	70.15%
7066 · Public Legal/Referendum	0.00	3,000.00	-3,000.00	0.0%
7067 · Board - Recorder, Other	178.22	500.00	-321.78	35.64%
7643 · Safe Deposit Box	93.75	100.00	-6.25	93.75%
7410 · Banking Fees	9.05	0.00	9.05	100.0%
7063 · Postage	233.97	800.00	-566.03	29.25%
7400 · Office Supplies				
6196 · Collections Maint Tech Services	1,960.72	2,700.00	-739.28	72.62%
7402 · Ink and Toner Cartridges	1,273.67			
7403 · Copy Paper	906.13			
7400 · Office Supplies - Other	5,761.45	7,300.00	-1,538.55	78.92%
Total 7400 · Office Supplies	9,901.97	10,000.00	-98.03	99.02%
7085 · Advertising Printing/Publicity	192.08	1,200.00	-1,007.92	16.01%
7002 · Communications				
7091 · Cable/Internet	906.30	1,000.00	-93.70	90.63%
7644 · On-line Calendar	1,228.00	1,000.00	228.00	122.8%
7090 · Telephone	2,389.52	2,700.00	-310.48	88.5%
Total 7002 · Communications	4,523.82	4,700.00	-176.18	96.25%
6492 · Director & Officers Insurance	450.00	500.00	-50.00	90.0%
7553 · Membership Dues	1,585.00	1,000.00	585.00	158.5%
7751 · Travel and Meetings	438.80	1,000.00	-561.20	43.88%
7752 · Conference, Convention, Meeting	786.00	1,000.00	-214.00	78.6%
7755 · Staff Training/Continuing Ed	10.00	1,000.00	-990.00	1.0%
7413 · Misc Fees	107.04			
7100-00 · General & Administrative - Other	44.87			
Total 7100-00 · General & Administrative	59,875.25	98,550.00	-38,674.75	60.76%
8000 · Grant Related Expenses	0.00	20,000.00	-20,000.00	0.0%
Total Expense	702,607.31	1,067,590.00	-364,982.69	65.81%

Howland Public Library
Balance Sheet
 As of March 31, 2017

	Mar 31, 17
ASSETS	
Current Assets	
Checking/Savings	
1010 · Petty Cash	150.00
1011 · Cash Tray	140.00
1020 · M&T Operating 4151	-6,146.71
1025 · M&T Savings 3151	868,877.75
1030 · M&T Payroll 4225	1,942.39
Total Checking/Savings	864,963.43
Accounts Receivable	
1100 · Misc Receivable	280.47
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	68,048.15
Other Current Assets	
1302 · Prepaid Insurance	
1302a · Workers Comp	17,570.00
1302 · Prepaid Insurance - Other	-4,027.49
Total 1302 · Prepaid Insurance	13,542.51
Total Other Current Assets	13,542.51
Total Current Assets	946,554.09
TOTAL ASSETS	946,554.09
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2300 · Accrued Liabilities	
2320 · Accrued Payroll	1,103.00
2331 · NYS Retirement System 414H	21.83
2350 · Employee Health Insurance	374.76
2351 · AFLAC - Employee	-64.50
Total 2300 · Accrued Liabilities	1,435.09
2330 · NYS Deferred Income	699.80
2332 · Met Life 403B	300.00
Total Other Current Liabilities	2,434.89
Total Current Liabilities	2,434.89
Total Liabilities	2,434.89

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Accrual Basis

Howland Public Library
Balance Sheet
As of March 31, 2017

	<u>Mar 31, 17</u>
Equity	
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	343,659.48
Total Equity	<u>944,119.20</u>
TOTAL LIABILITIES & EQUITY	<u><u>946,554.09</u></u>