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 05/03/17
 Accrual Basis

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

	Jul '16 - Apr 17	Budget	\$ Over Budget	% of Budget
Income				
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%
Total 4010 · Library District Tax	991,362.00	955,707.00	35,655.00	103.7%
4030 · Beacon District / Pilot Pymts	7,510.55	6,933.00	577.55	108.3%
4100 · Circ Desk				
4120 · Copy Sales	4,650.31			
4130 · Fax Sales	534.92			
4140 · Fines	7,151.94			
4150 · Lost Cards	280.00			
4160 · Battle of the Books - Income	20.00			
4555 · Lost Materials - Refunded	804.02			
4100 · Circ Desk - Other	0.00	25,000.00	-25,000.00	0.0%
Total 4100 · Circ Desk	13,441.19	25,000.00	-11,558.81	53.8%
4200 · Donations				
4210 · Miscellaneous				
4211 · Donations to offset PROGRAMS	501.90			
4241 · Donation - Savoit	1,125.22			
4244 · Donation - Wee Play	1,500.00			
4245 · Donation - Friends of HPL	10,655.00			
4640 · MHLS Commerce	1,335.60			
4212 · Amazon Smiles Rebates	34.87			
4210 · Miscellaneous - Other	365.84	20,000.00	-19,634.16	1.8%
Total 4210 · Miscellaneous	15,518.43	20,000.00	-4,481.57	77.6%
Total 4200 · Donations	15,518.43	20,000.00	-4,481.57	77.6%
4222 · IBM - Matching Gift	275.00			
4300 · Grants (NYS Source)				
4374 · NYS Spec Legislative Grant	12,000.00	12,000.00	0.00	100.0%
4702 · MHLS Outreach Mini Grant	800.00			
4616 · MHLS - Local Library Incentive	7,916.00	6,700.00	1,216.00	118.1%
Total 4300 · Grants (NYS Source)	20,716.00	18,700.00	2,016.00	110.8%
4900 · Interest Income	2,418.73	1,250.00	1,168.73	193.5%
Total Income	1,051,241.90	1,067,590.00	-16,348.10	98.5%
Gross Profit	1,051,241.90	1,067,590.00	-16,348.10	98.5%
Expense				
5000-00 · Personnel Expense				
5000 · Salaries - Part Time	129,264.89	176,862.00	-47,597.11	73.1%
5100 · Salaries - Full Time	304,412.63	384,038.00	-79,625.37	79.3%
Total 5000-00 · Personnel Expense	433,677.52	560,900.00	-127,222.48	77.3%
5300-00 · Employee Benefits Expense				
5200 · Salaries - Special (bonus)	217.45			
5100a · Salary - Health Insurance	16,390.30	10,500.00	5,890.30	156.1%
5300 · FICA	33,508.15	43,000.00	-9,491.85	77.9%
5400 · SUI Expense	2,663.78	2,500.00	163.78	106.6%
5500 · NYS Disability Insurance	507.75	1,000.00	-492.25	50.8%
5700 · Insurance - Workers Comp	12,741.00	8,200.00	4,541.00	155.4%
5750 · Insurance - Health	28,949.28	45,940.00	-16,990.72	63.0%
5760 · NYS Retire Benefits Fee	49,188.00	68,000.00	-18,812.00	72.3%
Total 5300-00 · Employee Benefits Expense	144,165.71	179,140.00	-34,974.29	80.5%

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6820 · Bldg Repairs/Maint				
7711-35 · Roof Repair - Capital Project	8,220.00	40,000.00	-31,780.00	20.6%
6820 · Bldg Repairs/Maint - Other	10,657.38	25,000.00	-14,342.62	42.6%
Total 6820 · Bldg Repairs/Maint	18,877.38	65,000.00	-46,122.62	29.0%
6840 · Utilities				
6841 · Gas	4,211.38	5,000.00	-788.62	84.2%
6842 · Electric	10,037.40	13,000.00	-2,962.60	77.2%
6843 · Water (City of Beacon)	657.14	1,000.00	-342.86	65.7%
Total 6840 · Utilities	14,905.92	19,000.00	-4,094.08	78.5%
Total 6800 · Bldg & Maintenance	46,360.57	101,000.00	-54,639.43	45.9%
7100-00 · General & Administrative				
7010 · Audit/Acctg Fees	1,044.87	11,000.00	-9,955.13	9.5%
7411 · Payroll Service Fees	3,256.95	4,000.00	-743.05	81.4%
7040 · Automation	17,227.78	21,000.00	-3,772.22	82.0%
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	1,916.40	5,500.00	-3,583.60	34.8%
7050 · Network Maintenance	13,200.00	14,400.00	-1,200.00	91.7%
7070 · Furniture & Equipment	1,694.80	2,850.00	-1,155.20	59.5%
7064 · Fax Expense - Cards	0.00	2,000.00	-2,000.00	0.0%
7552 · Equip Rental - Copier/Postage				
7558 · Equip Lease - Patron 001	2,004.67			
7559 · Equip Lease Business Office 002	3,049.44			
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	5,450.11	7,000.00	-1,549.89	77.9%
7066 · Public Legal/Referendum	276.74	3,000.00	-2,723.26	9.2%
7067 · Board - Recorder, Other	558.22	500.00	58.22	111.6%
7643 · Safe Deposit Box	93.75	100.00	-6.25	93.8%
7410 · Banking Fees	9.05	0.00	9.05	100.0%
7063 · Postage	233.97	800.00	-566.03	29.2%
7400 · Office Supplies				
6196 · Collections Maint Tech Services	2,006.86	2,700.00	-693.14	74.3%
7402 · Ink and Toner Cartridges	1,772.61			
7403 · Copy Paper	906.13			
7400 · Office Supplies - Other	5,761.45	7,300.00	-1,538.55	78.9%
Total 7400 · Office Supplies	10,447.05	10,000.00	447.05	104.5%
7085 · Advertising Printing/Publicity	192.08	1,200.00	-1,007.92	16.0%
7002 · Communications				
7091 · Cable/Internet	1,007.00	1,000.00	7.00	100.7%
7644 · On-line Calendar	1,228.00	1,000.00	228.00	122.8%
7090 · Telephone	2,658.91	2,700.00	-41.09	98.5%
Total 7002 · Communications	4,893.91	4,700.00	193.91	104.1%
6492 · Director & Officers Insurance	400.00	500.00	-100.00	80.0%
7553 · Membership Dues	1,642.04	1,000.00	642.04	164.2%
7751 · Travel and Meetings	576.90	1,000.00	-423.10	57.7%
7752 · Conference, Convention, Meeting	955.99	1,000.00	-44.01	95.6%
7755 · Staff Training/Continuing Ed	140.00	1,000.00	-860.00	14.0%
Total 7100-00 · General & Administrative	64,260.61	98,550.00	-34,289.39	65.2%
8000 · Grant Related Expenses	0.00	20,000.00	-20,000.00	0.0%
8002 · Savoit Award Dinner	1,710.00			
Total Expense	768,733.32	1,067,590.00	-298,856.68	72.0%
Net Income	282,508.58	0.00	282,508.58	100.0%

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6000-00 · Materials				
6100 · Books				
6130 · Fiction	10,544.86	14,900.00	-4,355.14	70.8%
6020 · Non-Fiction	10,029.66	10,000.00	29.66	100.3%
6050 · Large Print	1,460.03	1,500.00	-39.97	97.3%
6040 · Children Fiction	10,660.89	6,000.00	4,660.89	177.7%
6030 · Young Adult	1,768.01	2,000.00	-231.99	88.4%
6060 · Foreign Language	274.43	100.00	174.43	274.4%
6070 · Reference	1,772.32	4,500.00	-2,727.68	39.4%
Total 6100 · Books	36,510.20	39,000.00	-2,489.80	93.6%
6015 · Audio/Movies/Music				
6019 · Audio Books				
6110 · Adult Audio	1,090.15	3,400.00	-2,309.85	32.1%
6120 · Children & YA Audio	2,933.51	3,400.00	-466.49	86.3%
Total 6019 · Audio Books	4,023.66	6,800.00	-2,776.34	59.2%
6009 · Movies				
6210 · Adult DVD	2,017.48	8,000.00	-5,982.52	25.2%
6220 · Children DVD	502.69	3,000.00	-2,497.31	16.8%
Total 6009 · Movies	2,520.17	11,000.00	-8,479.83	22.9%
6260 · Music				
6260.1 · Adult Music	238.62	1,500.00	-1,261.38	15.9%
6260.2 · Childrens Music	0.00	700.00	-700.00	0.0%
6260 · Music - Other	132.06			
Total 6260 · Music	370.68	2,200.00	-1,829.32	16.8%
Total 6015 · Audio/Movies/Music	6,914.51	20,000.00	-13,085.49	34.6%
6200 · Data Bases				
6230.1 · Freegal - Music Data Base	2,885.00	3,000.00	-115.00	96.2%
6230 · In-House Data Bases	0.00	5,500.00	-5,500.00	0.0%
6240 · Electronic Data Bases	5,099.81	3,000.00	2,099.81	170.0%
Total 6200 · Data Bases	7,984.81	11,500.00	-3,515.19	69.4%
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	96.1%
6280 · Newspapers	2,019.22	1,500.00	519.22	134.6%
Total 6250 · Periodicals	6,342.85	8,000.00	-1,657.15	79.3%
6300 · Programs				
6310 · Adult Programs	6,196.36	6,500.00	-303.64	95.3%
6315 · Adult Summer Reading	1,180.79	1,000.00	180.79	118.1%
6325 · Young Adult Programs				
6325a · Maker Space Program	2,964.30	12,000.00	-9,035.70	24.7%
6325 · Young Adult Programs - Other	2,046.11	2,000.00	46.11	102.3%
Total 6325 · Young Adult Programs	5,010.41	14,000.00	-8,989.59	35.8%
6320 · Childrens Programs	5,172.23	5,500.00	-327.77	94.0%
6330 · Children Summer Reading	913.12	2,000.00	-1,086.88	45.7%
6335 · Battle of the Books - Expense	1,905.35	500.00	1,405.35	381.1%
6340 · Art Exhibits	301.88	0.00	301.88	100.0%
7151-00 · Tech Club	126.40			
Total 6300 · Programs	20,806.54	29,500.00	-8,693.46	70.5%
Total 6000-00 · Materials	78,558.91	108,000.00	-29,441.09	72.7%
6800 · Bldg & Maintenance				
6810 · Janitorial	3,230.39	3,500.00	-269.61	92.3%
6845 · Property Insurance & Boiler	9,346.88	13,500.00	-4,153.12	69.2%

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Howland Public Library Balance Sheet As of April 30, 2017

Apr 30, 17

ASSETS

Current Assets

Checking/Savings

1010 · Petty Cash	150.00
1011 · Cash Tray	140.00
1020 · M&T Operating 4151	1,564.49
1025 · M&T Savings 3151	798,685.16
1030 · M&T Payroll 4225	4,971.41

Total Checking/Savings 805,511.06

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

1302a · Workers Comp	5,936.00
1302 · Prepaid Insurance	4,873.42

Total Other Current Assets 10,809.42

Total Current Assets 884,368.63

TOTAL ASSETS

884,368.63

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

2300 · Accrued Liabilities	
2320 · Accrued Payroll	1,103.00
2331 · NYS Retirement System 414H	425.42
2350 · Employee Health Insurance	374.77
2351 · AFLAC - Employee	-66.66

Total 2300 · Accrued Liabilities 1,836.53

2330 · NYS Deferred Income -736.20

2332 · Met Life 403B 300.00

Total Other Current Liabilities 1,400.33

Total Current Liabilities 1,400.33

Total Liabilities 1,400.33

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	282,508.58

Total Equity 882,968.30

TOTAL LIABILITIES & EQUITY

884,368.63