

## Library Fund Profit & Loss Budget vs. Actual January through December 2009

|  | Jan - Dec 09         | Budget                 | \$ Over Budget          |
|--|----------------------|------------------------|-------------------------|
| <b>Income</b>  |                      |                        |                         |
| <b>202 · Library Fund</b>                              |                      |                        |                         |
| <b>301 · Real Estate Taxes</b>                         |                      |                        |                         |
| 301.10 · Current years Levy Discount                   | 147,204.36           | 175,944.61             | -28,740.25              |
| 301.12 · Current/Face                                  | 19,073.70            | 12,599.40              | 6,474.30                |
| 301.13 · Current Penalty                               | 11,996.07            | 2,812.08               | 9,183.99                |
| 301.14 · Penalty Collected                             | 561.13               | 132.96                 | 428.17                  |
| 301.20 · Prior Year Face                               | 0.00                 | 2,509.80               | -2,509.80               |
| 301.33 · Prior Year Penalty                            | 0.00                 | 124.08                 | -124.08                 |
| 301.40 · Tax Claim Bureau                              | 15,246.10            | 9,719.28               | 5,526.82                |
| 301.42 · Tax Claim Bureau Penalty                      | 1,401.00             | 747.48                 | 653.52                  |
| <b>Total 301 · Real Estate Taxes</b>                   | <u>195,482.36</u>    | <u>204,589.69</u>      | <u>-9,107.33</u>        |
| <b>Total 202 · Library Fund</b>                        | 195,482.36           | 204,589.69             | -9,107.33               |
| <b>202341 · Interest Earnings</b>                      |                      |                        |                         |
| 341.10 · Bank Interest Earned                          | 337.16               | 916.20                 | -579.04                 |
| <b>Total 202341 · Interest Earnings</b>                | <u>337.16</u>        | <u>916.20</u>          | <u>-579.04</u>          |
| <b>202355 · State Revenue &amp; Entitlements</b>       |                      |                        |                         |
| 355.10 · Public Utility Tax                            | 256.05               | 252.60                 | 3.45                    |
| <b>Total 202355 · State Revenue &amp; Entitlements</b> | <u>256.05</u>        | <u>252.60</u>          | <u>3.45</u>             |
| <b>202359 · Payments in Lieu of Taxes</b>              |                      |                        |                         |
| 359.10 · HUD Housing/In Lieu                           | 291.29               | 131.04                 | 160.25                  |
| <b>Total 202359 · Payments in Lieu of Taxes</b>        | <u>291.29</u>        | <u>131.04</u>          | <u>160.25</u>           |
| <b>Total Income</b>                                    | 196,366.86           | 205,889.53             | -9,522.67               |
| <b>Cost of Goods Sold</b>                              |                      |                        |                         |
| 202301 · Discount on Taxes                             | 2,924.89             | -3,759.96              | 6,684.85                |
| 202302 · Tax Claim Bureau Coll. Fee                    | 810.39               | -336.24                | 1,146.63                |
| <b>Total COGS</b>                                      | <u>3,735.28</u>      | <u>-4,096.20</u>       | <u>7,831.48</u>         |
| <b>Gross Profit</b>                                    | 192,631.58           | 209,985.73             | -17,354.15              |
| <b>Expense</b>   |                      |                        |                         |
| <b>202456 · Library Fund Expenses</b>                  |                      |                        |                         |
| 311 · Audit  | 0.00                 | 6,900.00               | -6,900.00               |
| 353 · Insurance - Property                             | 7,424.36             | 15,000.00              | -7,575.64               |
| 354 · Workers Comp. Insurance                          | 1,912.72             | 2,200.00               | -287.28                 |
| 540 · Uniontown Public Library                         | 180,000.00           | 183,000.00             | -3,000.00               |
| <b>Total 202456 · Library Fund Expenses</b>            | <u>189,337.08</u>    | <u>207,100.00</u>      | <u>-17,762.92</u>       |
| 202492 · Interfund Transfers                           | 3,114.58             |                        |                         |
| 66900 · Reconciliation Discrepancies                   | -320.16              |                        |                         |
| <b>Total Expense</b>                                   | <u>192,131.50</u>    | <u>207,100.00</u>      | <u>-14,968.50</u>       |
| <b>Net Income</b>                                      | <u><u>500.08</u></u> | <u><u>2,885.73</u></u> | <u><u>-2,385.65</u></u> |

## Library Fund Profit & Loss Budget vs. Actual January through December 2009

|  | % of Budget   |
|--|---------------|
| <b>Income</b>  |               |
| 202 · Library Fund                                     |               |
| 301 · Real Estate Taxes                                |               |
| 301.10 · Current years Levy Discount                   | 83.7%         |
| 301.12 · Current/Face                                  | 151.4%        |
| 301.13 · Current Penalty                               | 426.6%        |
| 301.14 · Penalty Collected                             | 422.0%        |
| 301.20 · Prior Year Face                               | 0.0%          |
| 301.33 · Prior Year Penalty                            | 0.0%          |
| 301.40 · Tax Claim Bureau                              | 156.9%        |
| 301.42 · Tax Claim Bureau Penalty                      | 187.4%        |
| <b>Total 301 · Real Estate Taxes</b>                   | <b>95.5%</b>  |
| <b>Total 202 · Library Fund</b>                        | <b>95.5%</b>  |
| 202341 · Interest Earnings                             |               |
| 341.10 · Bank Interest Earned                          | 36.8%         |
| <b>Total 202341 · Interest Earnings</b>                | <b>36.8%</b>  |
| 202355 · State Revenue & Entitlements                  |               |
| 355.10 · Public Utility Tax                            | 101.4%        |
| <b>Total 202355 · State Revenue &amp; Entitlements</b> | <b>101.4%</b> |
| 202359 · Payments in Lieu of Taxes                     |               |
| 359.10 · HUD Housing/In Lieu                           | 222.3%        |
| <b>Total 202359 · Payments in Lieu of Taxes</b>        | <b>222.3%</b> |
| <b>Total Income</b>                                    | <b>95.4%</b>  |
| <b>Cost of Goods Sold</b>                              |               |
| 202301 · Discount on Taxes                             | -77.8%        |
| 202302 · Tax Claim Bureau Coll. Fee                    | -241.0%       |
| <b>Total COGS</b>                                      | <b>-91.2%</b> |
| <b>Gross Profit</b>                                    | <b>91.7%</b>  |
| <b>Expense</b>   |               |
| 202456 · Library Fund Expenses                         |               |
| 311 · Audit  | 0.0%          |
| 353 · Insurance - Property                             | 49.5%         |
| 354 · Workers Comp. Insurance                          | 86.9%         |
| 540 · Uniontown Public Library                         | 98.4%         |
| <b>Total 202456 · Library Fund Expenses</b>            | <b>91.4%</b>  |
| 202492 · Interfund Transfers                           |               |
| 66900 · Reconciliation Discrepancies                   |               |
| <b>Total Expense</b>                                   | <b>92.8%</b>  |
| <b>Net Income</b>                                      | <b>17.3%</b>  |