

**COBLEIGH PUBLIC LIBRARY**  
**BALANCE SHEET**  
**December 31, 2012**

**ASSETS**

Checking Account	\$	14,578.86
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Restricted Accounts:

Bookmobile Account	16,542.55	
Bookmobile-A.G. Edwards	10,000.00	
Reserved Grant Funds Account	746.25	
Total Restricted Accounts		27,288.80

Endowment Investment Accounts:

Automation Account	38,455.00	
Dr. Copeland Fund	201,438.70	
CNB - Copeland	62,551.54	
Isaac W. Sanborn Fund	43,645.98	
CNB - Shores	21,982.08	
Dedicated Book & Tape Fund	1,387.88	
Juniper Branch-Rebekah Fund	2,764.43	
Consolidated Funds	36,863.79	
CNB - Misc. Combined Funds	7,963.97	
Total Endowment Investments		417,053.37

Fixed Assets:

Furniture	1,730.00	
Computer Equipment	24,059.42	
Bookmobile	105,812.90	
Renovations	90,970.20	
Total Fixed Assets		222,572.52

Total Assets	\$	681,493.55
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**LIABILITIES AND FUND BALANCE**

Fund Balance:

Reserved for Restricted Accounts	\$	27,288.80
Reserved for Endowment Accounts		374,339.65
Unrestricted Fund Balance		237,151.38
Net Change in Fair Value of Investments		42,666.56
Total Fund Balance		681,446.39

Total Liabilities and Fund Balance	\$	681,446.39
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**COBLEIGH PUBLIC LIBRARY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**  
**ACTUAL COMPARED TO BUDGET**  
**For the Year Ended December 31, 2012**  
**With Proposed Budget Figures for 2013**  
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	2012 BUDGET	2012 ACTUAL	PROPOSED 2013 BUDGET
<b>Operating Revenues</b>			
Appropriation from Town of Lyndon	\$ 235,000	\$ 235,000.00	\$ 235,000
Appropriations other Towns	4,300	4,800.00	4,300
Copier Income	600	351.00	600
Gifts and Donations	16,700	16,019.61	17,200
Book Sales	700	866.94	700
Grants	700	313.98	700
Endowment Interest/Dividends/Distributions	12,458	13,384.94	13,091
Cash on Hand	-	-	-
Total Operating Revenues	270,458	270,736.47	271,591
<b>Operating Expenditures</b>			
Librarian Salaries	134,449	132,181.63	135,842
Employee Benefits	46,635	46,693.89	50,578
Copier Expenses	480	350.00	300
Books (Gifts and Replacements)	13,500	14,796.19	13,500
Audio and Video Supplies	2,800	3,026.99	3,500
Technology Equipment and Support	8,000	6,127.55	8,000
Technology Supplies	1,000	1,857.82	1,200
Periodicals	2,400	2,073.77	2,900
Library Supplies	2,500	2,428.59	2,500
Postage (Resource Sharing Grant)	3,100	3,359.10	3,000
Programs	1,800	1,592.75	1,800
Custodian Salaries	10,974	10,544.80	11,190
Employee Benefits	840	612.00	856
Insurance	3,784	3,338.00	4,324
Telephone	800	663.23	800
Fuel	8,000	8,500.11	8,000
Electric	5,900	4,694.29	6,000

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	2012 BUDGET	2012 ACTUAL	PROPOSED 2013 BUDGET
Water and Wastewater	1,650	1,376.31	1,800
Internet Access	900	839.88	1,525
Custodian Supplies	1,300	1,291.49	1,400
Building Repairs	18,000	16,827.42	10,681
Miscellaneous	-	219.89	200
Dues	300	180.00	300
Fundraising	400		500
Conferences and Travel	900	195.00	900
Total Operating Expenditures	<u>270,412</u>	<u>263,770.70</u>	<u>271,596</u>
Net Operating Income (Loss)	<u>46</u>	<u>6,965.77</u>	<u>(5)</u>
<b>Nonoperating Revenues and (Expenditures)</b>			
Pat Hazlehurst Memorial Contributions		70.60	
Pat Hazlehurst Memorial - Books Purchased		(818.28)	
Bookmobile Donations		38,078.50	
Bookmobile Expenses		(31,471.72)	
Grant Revenue - Other		988.00	
Grants Interest Income		26.44	
Grant Expenses:			
Grant Expense - Other		<u>(422.08)</u>	
Total Nonoperating Income (Loss)		<u>6,451.46</u>	
Net Operating and Nonoperating Income (Loss)		13,417.23	
Fund Balances, Beginning of Year		668,029.16	
Fund Balances, End of Year		<u>\$ 681,446.39</u>	