

LINCOLN TRAIL LIBRARY SYSTEM
SEMI-ANNUAL REPORT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

SIX MONTHS ENDED DECEMBER 31, 2008

	General Funds		Special Revenue Funds		Capital Projects Funds		Proprietary Funds		Fiduciary Funds		Total (memorandum only)	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Revenues												
State Grants												
Area & Per Capita	825,219	563,932	0	0	0	0	0	0	0	0	825,219	563,932
Blind & Physically Handicapped	0	0	0	0	0	0	0	0	0	0	0	0
System Automation & Technology	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	1,314	342,276	215,405	0	0	0	0	0	0	342,276	216,719
Federal Grants	0	0	0	0	0	0	0	0	0	0	0	0
Other Grants	0	0	0	0	0	0	0	0	0	0	0	0
Fees for Services & Materials	0	0	0	0	0	0	452,847	281,086	0	0	452,847	281,086
Reimbursements	0	0	0	0	0	0	0	0	0	0	0	0
Investment Income	0	0	0	0	0	0	30,000	11,167	0	0	30,000	11,167
Other Revenues	0	0	0	0	0	0	19,678	6,500	0	0	19,678	6,500
Total Revenue	825,219	565,246	342,276	215,405	0	0	502,925	298,753	0	0	1,670,020	1,079,404
Expenditures												
Personnel												
Salaries & Wages												
Library Professionals	254,536	109,065	28,229	11,213	0	0	112,640	34,494	0	0	395,405	154,772
Other Professionals	0	0	0	0	0	0	0	0	0	0	0	0
Support Services	247,752	102,109	66,101	26,430	0	0	170,690	69,560	0	0	484,543	198,099
Payroll Taxes & Benefits												
Social Security Taxes	38,426	16,990	7,075	2,880	0	0	21,680	7,967	0	0	67,181	27,837
Unemployment Insurance	1,091	219	343	0	0	0	844	112	0	0	2,278	331
Workers' Compensation	10,775	4,898	356	143	0	0	1,162	1,913	0	0	12,293	6,954
Retirement Benefits	26,974	12,682	6,010	2,082	0	0	15,288	6,134	0	0	48,222	20,898
Health, Dental & Life Insurance	85,129	42,165	19,935	7,529	0	0	53,126	29,017	0	0	158,190	78,711
Other	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Help	10,546	10,999	0	0	0	0	0	0	0	0	10,546	10,999
Recruiting	650	2,321	0	0	0	0	0	275	0	0	650	2,596
Library Materials												
Printed Materials	3,900	2,106	715	0	0	0	1,800	0	0	0	6,415	2,106
Non-Printed Materials	500	126	0	0	0	0	2,850	350	0	0	3,350	476
E-Resources	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal - Expenditures Carried Forward	680,229	303,680	128,764	50,277	0	0	380,080	149,822	0	0	1,189,073	503,779

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	General Funds		Special Revenue Funds		Capital Projects Funds		Proprietary Funds		Fiduciary Funds		Total (Intramonandum only)	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Expenditures Brought Forward	680,229	303,680	128,764	50,277	0	0	380,080	149,822	0	0	1,189,073	503,779
Building & Grounds												
Rent	0	0	1,000	0	0	0	0	0	0	0	1,000	0
Utilities	28,000	11,271	0	0	0	0	1,000	460	0	0	29,000	11,731
Property Insurance	4,380	1,612	0	0	0	0	500	184	0	0	4,880	1,796
Repairs & Maintenance	2,548	1,980	0	0	0	0	0	37	0	0	2,548	2,017
Custodial/Mantorial Service & Supplies	1,200	592	0	0	0	0	0	0	0	0	1,200	592
Other	4,450	3,493	0	0	0	0	0	0	0	0	4,450	3,493
Vehicle Expense												
Fuel	33,680	14,782	0	0	0	0	0	0	0	0	33,680	14,782
Repairs & Maintenance	9,165	5,124	0	0	0	0	0	0	0	0	9,165	5,124
Vehicle Insurance	9,132	3,402	0	0	0	0	0	0	0	0	9,132	3,402
Vehicle Leasing & Rent	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	51	0	0	0	0	0	0	0	0	0	51
Travel, Meetings & Continuing Education for Staff & Board												
In-State Travel	6,250	1,830	0	166	0	0	1,200	216	0	0	7,450	2,212
Out-of-State Travel	5,350	0	0	0	0	0	3,800	0	0	0	9,150	0
Registration & Meetings, Other Fees	4,800	1,988	0	0	0	0	0	0	0	0	4,800	1,988
Conferences & Continuing Education Meetings	700	296	11,205	3,947	0	0	14,100	2,316	0	0	26,005	6,559
Public Relations	450	200	1,000	35	0	0	7,500	75	0	0	8,950	310
Liability Insurance	5,405	2,781	0	0	0	0	1,700	0	0	0	7,105	2,781
Supplies, Postage & Printing												
Computer, Software & Supplies	7,195	6,134	0	0	0	0	3,535	785	0	0	10,730	6,919
General Office Supplies & Equipment	7,184	1,730	900	710	0	0	184	43	0	0	8,268	2,483
Postage	2,100	437	2,185	1,537	0	0	100	620	0	0	4,385	2,594
Binding	0	0	0	0	0	0	0	0	0	0	0	0
Library Supplies	0	0	0	0	0	0	0	0	0	0	0	0
Delivery Supplies	2,000	0	0	0	0	0	0	0	0	0	2,000	0
Other	6,621	710	960	393	0	0	8,227	902	0	0	15,808	2,005
Telephone & Telecommunications	4,725	1,948	404	148	0	0	10,375	3,716	0	0	15,504	5,812
Equipment Rental, Repair & Maintenance												
Equipment Rental	0	0	0	0	0	0	13,250	9,072	0	0	13,250	9,072
Equipment Repair & Maint. Agreements	6,942	767	0	0	0	0	89,931	35,991	0	0	96,873	36,758
Subtotal - Expenditures Carried Forward	832,506	364,808	146,418	57,213	0	0	535,482	204,239	0	0	1,514,406	626,260

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	General Funds		Special Revenue Funds		Capital Projects Funds		Proprietary Funds		Fiduciary Funds		Total (Memorandum only)	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Expenditures Brought Forward	832,306	364,808	146,418	57,213	0	0	535,482	204,239	0	0	1,514,406	626,260
Professional Services												
Legal	700	0	0	0	0	0	0	0	0	0	700	0
Accounting	10,000	11,395	2,000	0	0	0	0	0	0	0	12,000	11,395
Consulting	0	0	0	0	0	0	12,300	1,200	0	0	12,300	1,200
Contractual Staff	0	0	204,724	39,064	0	0	0	0	0	0	204,724	39,064
Contractual Services												
Information Service Costs	0	0	0	0	0	0	7,281	55,729	0	0	7,281	55,729
Agreements w/Systems, Member Libraries & Other Cooperatives	0	0	0	0	0	0	21,780	0	0	0	21,780	0
Outside Printing Services	1,300	0	0	0	0	0	0	55	0	0	1,300	55
Other	625	1,834	0	0	0	0	0	27,194	0	0	625	29,028
Depreciation	0	0	0	0	0	0	0	0	0	0	0	0
Professional Association Membership Dues	0	0	0	0	0	0	45	0	0	0	45	0
Miscellaneous	5,830	2,827	0	0	0	0	1,075	7,941	0	0	6,905	10,768
Capital Outlays												
Equipment	2,000	0	0	0	0	0	2,000	855	0	0	4,000	855
Computer (software and hardware)	10,380	6,432	10,125	10,125	0	0	0	8,770	0	0	20,505	25,327
Furniture & Fixtures	0	0	0	0	0	0	0	0	0	0	0	0
Building and Improvements	1,230	8,171	0	0	0	0	0	0	0	0	1,230	8,171
Land	0	0	0	0	0	0	0	0	0	0	0	0
Vehicles	0	0	0	0	0	0	0	0	0	0	0	0
Debt Service												
Principal	0	0	0	0	0	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	864,371	395,467	363,267	106,402	0	0	579,963	305,983	0	0	1,807,801	807,552
Excess of Revenues Over (Under) Expenditures - Carried Forward	(39,352)	169,779	(20,991)	109,003	0	0	(77,438)	(7,230)	0	0	(137,781)	271,552

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	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Excess of Revenues Over (Under) Expenditures - Brought Forward	(39,352)	169,779	(20,991)	109,003	0	0	(77,438)	(7,230)	0	0	(137,781)	271,552
Other Financing Sources												
Proceeds from Disposition of General Fixed Assets		0		0		0		0		0		0
Transfers from Other Funds		0		0		0		0		0		0
Proceeds from General Long-Term Debt		0		0		0		0		0		0
Total Other Financing Sources		0		0		0		0		0		0
Other Financing Uses												
Transfers to Other Funds		0		0		0		0		0		0
Total Other Financing Uses		0		0		0		0		0		0
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Uses		169,779		109,003		0		(7,230)		0		271,552
Fund Balance at Beginning of Period		0		0		0		0		0		0
Fund Balance at End of Period		169,779		109,003		0		(7,230)		0		271,552
Encumbrances at End of Period (Memorandum)		0		0		0		0		0		0
Fund Balance at End of Period (Summary)		0		0		0		0		0		0
Undesignated		0		0		0		0		0		0
Designated by Category		0		0		0		0		0		0

Date of Last Budget Revision: _____

Prepared by: Norman Relwin

Date: 2/13/09

Sign Manually

Director: Paul Spalding

Date: 2/13/09