

Sample Statement

Name of Library

Statement of Revenues, Expenditures, and Changes in Fund Balance

March 31, 20XX

Revenues	Budgeted	Actual	Encumbrances	Variance	% of Budget
Federal	\$ 5,000	\$ 5,000		\$ -	100%
State	\$ 125,000	\$ 93,750		\$ 31,250	75%
County	\$ 250,000	\$ 187,500		\$ 62,500	75%
City	\$ 50,000	\$ 37,500		\$ 12,500	75%
Fines	\$ 30,000	\$ 22,000		\$ 8,000	73%
Fees	\$ 15,000	\$ 9,856		\$ 5,144	66%
Interest	\$ 2,000	\$ 450		\$ 1,550	23%
Other	\$ 8,000	\$ 350		\$ 7,650	4%
Total	\$ 480,000	\$ 351,406		\$ 128,594	73%
Expenditures					
Public Service	\$ 230,000	\$ 165,600	\$ 5,000	\$ 59,400	74%
Technical Services	\$ 50,000	\$ 33,500	\$ 3,000	\$ 13,500	73%
Support Services	\$ 125,000	\$ 88,750	\$ 1,000	\$ 35,250	72%
Maintenance and Operations	\$ 25,000	\$ 18,750		\$ 6,250	75%
Information Technology	\$ 50,000	\$ 41,000		\$ 9,000	82%
Total Expenditures	\$ 480,000	\$ 347,600	\$ 9,000	\$ 123,400	74%
Excess Revenues					
Over/(Under) Expenditures	\$ -	\$ 3,806			
Beginning Fund Balance		\$ 80,000			
Ending Fund Balance	\$ -	\$ 83,806			