

Eastern Shore Public Library
Profit & Loss Budget vs. Actual
 July 2017 through June 2018

	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · INCOME				
41000 · Government Income				
41010 · Accomack County	97,426.75	389,707.00	-292,280.25	25.0%
41020 · Northampton County	31,889.75	127,559.00	-95,669.25	25.0%
41030 · State Aid	41,250.50	160,167.00	-118,916.50	25.8%
Total 41000 · Government Income	170,567.00	677,433.00	-506,866.00	25.2%
42000 · Contributions				
42010 · ESPL Friends	10.00	2,000.00	-1,990.00	0.5%
42020 · NFL Friends	5,446.00	5,000.00	446.00	108.9%
42030 · Contributions Unrestricted	210.30	1,500.00	-1,289.70	14.0%
42040 · Contributions Restricted	0.00	2,000.00	-2,000.00	0.0%
42050 · Legacies & Bequests	240.00	0.00	240.00	100.0%
42000 · Contributions - Other	0.00	0.00	0.00	0.0%
Total 42000 · Contributions	5,906.30	10,500.00	-4,593.70	56.3%
43000 · Reimbursements				
43010 · ESPL	0.00	500.00	-500.00	0.0%
43020 · Island	0.00	1,000.00	-1,000.00	0.0%
43030 · Cape Charles	4,659.69	18,000.00	-13,340.31	25.9%
43040 · Book Replacement	0.00	25.00	-25.00	0.0%
43000 · Reimbursements - Other	6,032.14	0.00	6,032.14	100.0%
Total 43000 · Reimbursements	10,691.83	19,525.00	-8,833.17	54.8%
44000 · Fines & Fees				
44010 · Fines	1,356.94	16,500.00	-15,143.06	8.2%
44020 · Photocopying	1,082.37	4,500.00	-3,417.63	24.1%
44030 · Fax	870.14	3,000.00	-2,129.86	29.0%
44040 · Other	459.65	0.00	459.65	100.0%
44000 · Fines & Fees - Other	0.00	0.00	0.00	0.0%
Total 44000 · Fines & Fees	3,769.10	24,000.00	-20,230.90	15.7%
45000 · Endowments				
45010 · Edmonds (UBS)	0.00	0.00	0.00	0.0%
45020 · General (Merrill Lynch)	1,354.31	0.00	1,354.31	100.0%
45090 · Miscellaneous Endowments	0.92	235.00	-234.08	0.4%
45000 · Endowments - Other	0.00	0.00	0.00	0.0%
Total 45000 · Endowments	1,355.23	235.00	1,120.23	576.7%
46000 · Private Grants				
49000 · Miscellaneous Income	0.00	2,000.00	-2,000.00	0.0%
49010 · NOW Interest	8.15	40.00	-31.85	20.4%
49020 · Driver Education Test Proctorin	64.00	0.00	64.00	100.0%
49000 · Miscellaneous Income - Other	0.00	4,000.00	-4,000.00	0.0%
Total 49000 · Miscellaneous Income	72.15	4,040.00	-3,967.85	1.8%
Total 40000 · INCOME	192,361.61	737,733.00	-545,371.39	26.1%
4250 · Grants, Other	3,425.00			
4400 · Gifts	0.00	0.00	0.00	0.0%
4450 · Book Gifts	0.00	0.00	0.00	0.0%
4650 · Dividends	0.00	0.00	0.00	0.0%
Total Income	195,786.61	737,733.00	-541,946.39	26.5%
Expense				
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	1,579.53	15,000.00	-13,420.47	10.5%
61102 · Building Maintenance, NFL	396.99	7,000.00	-6,603.01	5.7%
61103 · Capital	0.00	0.00	0.00	0.0%
61100 · Building - Other	0.00	0.00	0.00	0.0%
Total 61100 · Building	1,976.52	22,000.00	-20,023.48	9.0%
61200 · Utilities				
61201 · Fuel Oil	1,489.16	6,000.00	-4,510.84	24.8%
61202 · Electricity	2,450.76	8,000.00	-5,549.24	30.6%
61203 · Telephone	1,926.30	5,000.00	-3,073.70	38.5%
61200 · Utilities - Other	0.00	0.00	0.00	0.0%
Total 61200 · Utilities	5,866.22	19,000.00	-13,133.78	30.9%
61300 · Vehicle Operation				
61400 · Insurance	500.00	4,000.00	-3,500.00	12.5%
61401 · Insurance, Building	0.00	11,055.00	-11,055.00	0.0%
61402 · Insurance, Vehicles	0.00	263.00	-263.00	0.0%
61407 · Insurance, Pro. Liability	0.00	1,414.00	-1,414.00	0.0%
61400 · Insurance - Other	0.00	0.00	0.00	0.0%
Total 61400 · Insurance	0.00	12,732.00	-12,732.00	0.0%

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61500 · Computer				
61510 · Computer Hardware	59.99	1,000.00	-940.01	6.0%
61511 · Computer Hardware, State	0.00	4,000.00	-4,000.00	0.0%
61513 · Computer Services	2,091.25	1,000.00	1,091.25	209.1%
61514 · Internet Services, State	3,633.20	19,773.00	-16,139.80	18.4%
61515 · Computer Software	0.00	500.00	-500.00	0.0%
61516 · Computer Software, State	0.00	2,000.00	-2,000.00	0.0%
61517 · Computer Maintenance	890.00	9,000.00	-8,110.00	9.9%
Total 61500 · Computer	6,674.44	37,273.00	-30,598.56	17.9%
Total 61000 · Operations	15,017.18	95,005.00	-79,987.82	15.8%
62000 · Equipment				
62100 · Equipment, General	0.00	4,000.00	-4,000.00	0.0%
62200 · Equipment, State	0.00	2,000.00	-2,000.00	0.0%
62300 · Equipment Maintenance				
62310 · Contractual Services	969.12	9,000.00	-8,030.88	10.8%
62300 · Equipment Maintenance - Other	0.00	1,000.00	-1,000.00	0.0%
Total 62300 · Equipment Maintenance	969.12	10,000.00	-9,030.88	9.7%
62000 · Equipment - Other	0.00	0.00	0.00	0.0%
Total 62000 · Equipment	969.12	16,000.00	-15,030.88	6.1%
63000 · Programs				
63100 · Adult	35.00	1,000.00	-965.00	3.5%
63200 · Youth	871.79	3,000.00	-2,128.21	29.1%
63000 · Programs - Other	0.00	0.00	0.00	0.0%
Total 63000 · Programs	906.79	4,000.00	-3,093.21	22.7%
64000 · Personnel				
64010 · Salaries - Director	10,200.00	61,200.00	-51,000.00	16.7%
64020 · Salaries - Other	27,060.39	163,841.00	-136,780.61	16.5%
64030 · Hourly Employees	22,573.83	125,830.00	-103,256.17	17.9%
64040 · Professional Services	0.00	0.00	0.00	0.0%
64050 · Payroll Expenses	5,615.46	26,842.00	-21,226.54	20.9%
64070 · Retirement	1,204.93	20,000.00	-18,795.07	6.0%
64080 · Insurance				
64082 · Insurance, Worker's Comp.	0.00	13,100.00	-13,100.00	0.0%
64083 · Insurance, Life	5.63	3,000.00	-2,994.37	0.2%
64084 · Insurance, Gen, Liability	0.00	1,000.00	-1,000.00	0.0%
64085 · Insurance, Medical	7,642.16	44,000.00	-36,357.84	17.4%
64086 · Insurance, Dental	521.52	2,000.00	-1,478.48	26.1%
Total 64080 · Insurance	8,169.31	63,100.00	-54,930.69	12.9%
64090 · Liability Reserve	0.00	8,000.00	-8,000.00	0.0%
Total 64000 · Personnel	74,823.92	468,813.00	-393,989.08	16.0%
65000 · Supplies				
65100 · Custodial	76.43	3,000.00	-2,923.57	2.5%
65200 · Office	1,841.62	0.00	1,841.62	100.0%
65300 · Library	1,566.37	11,516.00	-9,949.63	13.6%
65400 · Youth Program Supplies	0.00	2,000.00	-2,000.00	0.0%
65000 · Supplies - Other	0.00	0.00	0.00	0.0%
Total 65000 · Supplies	3,484.42	16,516.00	-13,031.58	21.1%
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	9,687.97	42,526.00	-32,838.03	22.8%
66312 · Periodicals, State Aid	3,785.21	3,500.00	285.21	108.1%
66313 · Continuations, State Aid	229.49	1,500.00	-1,270.51	15.3%
66314 · Microforms, State Aid	0.00	150.00	-150.00	0.0%
66315 · Electronic Resources, State Aid	0.00	12,500.00	-12,500.00	0.0%
66316 · Binding, State Aid	0.00	500.00	-500.00	0.0%
66317 · AV, State Aid	774.88	6,000.00	-5,225.12	12.9%
66318 · Other Non-Book, State Aid	0.00	200.00	-200.00	0.0%
66319 · VBCF Grant Expenses	0.00	0.00	0.00	0.0%
66320 · Cape Charles Contract #15	256.41	0.00	256.41	100.0%
66310 · System Materials - Other	0.00	0.00	0.00	0.0%
Total 66310 · System Materials	14,733.96	66,876.00	-52,142.04	22.0%
66350 · Affiliates				
66312 · Periodicals, Local	0.00	0.00	0.00	0.0%
66313 · Microforms, Local	0.00	0.00	0.00	0.0%
66314 · Continuations, Local	0.00	0.00	0.00	0.0%
66351 · Books, Affiliates	3,539.59	24,000.00	-20,460.41	14.7%
66352 · AV, Affiliates	0.00	500.00	-500.00	0.0%
66350 · Affiliates - Other	0.00	0.00	0.00	0.0%
Total 66350 · Affiliates	3,539.59	24,500.00	-20,960.41	14.4%
66900 · Eastern Shore Room	57.86	500.00	-442.14	11.6%
Total 66000 · Materials	18,331.41	91,876.00	-73,544.59	20.0%
67000 · Postage	908.49	2,200.00	-1,291.51	41.3%

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68000 · Miscellaneous				
68100 · Bank Fees	24.00	150.00	-126.00	16.0%
68200 · Returned Checks	0.00	0.00	0.00	0.0%
68300 · Refunds	23.95	0.00	23.95	100.0%
68400 · Dues	0.00	1,000.00	-1,000.00	0.0%
68000 · Miscellaneous - Other	35.00	0.00	35.00	100.0%
Total 68000 · Miscellaneous	82.95	1,150.00	-1,067.05	7.2%
Total 60000 · EXPENSES	114,524.28	695,560.00	-581,035.72	16.5%
6480 · Miscellaneous	282.61	1,000.00	-717.39	28.3%
68500 · Travel	1,029.07	6,000.00	-4,970.93	17.2%
68600 · Continuing Education	140.19	5,000.00	-4,859.81	2.8%
69000 · Professional Services				
69001 · Professional Services, Financial	2,955.00	15,000.00	-12,045.00	19.7%
69002 · Professional, Library Services	6,401.82	5,000.00	1,401.82	128.0%
Total 69000 · Professional Services	9,356.82	20,000.00	-10,643.18	46.8%
Total Expense	125,332.97	727,560.00	-602,227.03	17.2%
Net Ordinary Income	70,453.64	10,173.00	60,280.64	692.6%
Other Income/Expense				
Other Income				
7010 · Interest Income	0.00	0.00	0.00	0.0%
7030 · Other Income	0.00	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.00	0.0%
Other Expense				
8010 · Other Expenses	170.27	10,173.00	-10,002.73	1.7%
Total Other Expense	170.27	10,173.00	-10,002.73	1.7%
Net Other Income	-170.27	-10,173.00	10,002.73	1.7%
Net Income	70,283.37	0.00	70,283.37	100.0%