

**Eastern Shore Public Library**  
**Profit & Loss Budget vs. Actual**  
July 2016 through July 2017

Ordinary Income/Expense	Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
0011 · Incoming Transfer Funds	0.00	0.00	0.00	0.0%
<b>40000 · INCOME</b>				
41000 · Government Income				
41010 · Accomack County	259,430.25	345,907.00	-86,476.75	75.0%
41020 · Northampton County	127,559.00	127,559.00	0.00	100.0%
41030 · State Aid	120,898.00	160,167.00	-39,269.00	75.48%
<b>Total 41000 · Government Income</b>	<b>507,887.25</b>	<b>633,633.00</b>	<b>-125,745.75</b>	<b>80.16%</b>
42000 · Contributions				
42010 · ESPL Friends	489.10	1,000.00	-510.90	48.91%
42020 · NFL Friends	5,496.00	5,000.00	496.00	109.92%
42030 · Contributions Unrestricted	565.99	1,500.00	-934.01	37.73%
42040 · Contributions Restricted	90.43	2,000.00	-1,909.57	4.52%
42050 · Legacies & Bequests	321.73			
42000 · Contributions - Other	75.00			
<b>Total 42000 · Contributions</b>	<b>7,038.25</b>	<b>9,500.00</b>	<b>-2,461.75</b>	<b>74.09%</b>
43000 · Reimbursements				
43010 · ESPL	173.02	500.00	-326.98	34.6%
43020 · Island	34.32	1,000.00	-965.68	3.43%
43030 · Cape Charles	5,978.93	18,000.00	-12,021.07	33.22%
43040 · Book Replacement	114.35	25.00	89.35	457.4%
43000 · Reimbursements - Other	168.00			
<b>Total 43000 · Reimbursements</b>	<b>6,468.62</b>	<b>19,525.00</b>	<b>-13,056.38</b>	<b>33.13%</b>
44000 · Fines & Fees				
44010 · Fines	2,010.80	22,000.00	-19,989.20	9.14%
44020 · Photocopying	3,690.16	12,000.00	-8,309.84	30.75%
44030 · Fax	2,226.58	1,200.00	1,026.58	185.55%
44040 · Other	393.29	600.00	-206.71	65.55%
44000 · Fines & Fees - Other	11,120.65			
<b>Total 44000 · Fines &amp; Fees</b>	<b>19,441.48</b>	<b>35,800.00</b>	<b>-16,358.52</b>	<b>54.31%</b>
45000 · Endowments				
45020 · General (Merrill Lynch)	0.00	200.00	-200.00	0.0%
45090 · Miscellaneous Endowments	0.00	1,400.00	-1,400.00	0.0%
45000 · Endowments - Other	235.81			
<b>Total 45000 · Endowments</b>	<b>235.81</b>	<b>1,600.00</b>	<b>-1,364.19</b>	<b>14.74%</b>
46000 · Private Grants	500.00	2,000.00	-1,500.00	25.0%
49000 · Miscellaneous Income				
49010 · NOW Interest	30.43	20.00	10.43	152.15%
49020 · Driver Education Test Proctorin	100.00			
49000 · Miscellaneous Income - Other	3,920.02	3,000.00	920.02	130.67%
<b>Total 49000 · Miscellaneous Income</b>	<b>4,050.45</b>	<b>3,020.00</b>	<b>1,030.45</b>	<b>134.12%</b>
<b>Total 40000 · INCOME</b>	<b>545,621.86</b>	<b>705,078.00</b>	<b>-159,456.14</b>	<b>77.39%</b>
4120 · Federal E-Rate	0.00	0.00	0.00	0.0%

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4400 · Gifts	610.00	0.00	610.00	100.0%
4450 · Book Gifts	704.65	0.00	704.65	100.0%
4650 · Dividends	8.19	0.00	8.19	100.0%
<b>Total Income</b>	<b>546,944.70</b>	<b>705,078.00</b>	<b>-158,133.30</b>	<b>77.57%</b>
<b>Expense</b>				
0010 · Transfer Funds	0.00	0.00	0.00	0.0%
<b>60000 · EXPENSES</b>				
<b>61000 · Operations</b>				
<b>61100 · Building</b>				
61101 · Building Maintenance	12,633.05	11,000.00	1,633.05	114.85%
61102 · Building Maintenance, NFL	2,990.14	7,000.00	-4,009.86	42.72%
61100 · Building - Other	109.83			
<b>Total 61100 · Building</b>	<b>15,733.02</b>	<b>18,000.00</b>	<b>-2,266.98</b>	<b>87.41%</b>
<b>61200 · Utilities</b>				
61201 · Fuel Oil	0.00	6,000.00	-6,000.00	0.0%
61202 · Electricity	4,750.44	12,000.00	-7,249.56	39.59%
61203 · Telephone	7,125.79	5,000.00	2,125.79	142.52%
61200 · Utilities - Other	4,531.60			
<b>Total 61200 · Utilities</b>	<b>16,407.83</b>	<b>23,000.00</b>	<b>-6,592.17</b>	<b>71.34%</b>
61300 · Vehicle Operation	1,623.42	4,000.00	-2,376.58	40.59%
<b>61400 · Insurance</b>				
61401 · Insurance, Building	0.00	11,169.00	-11,169.00	0.0%
61402 · Insurance, Vehicles	0.00	200.00	-200.00	0.0%
61407 · Insurance, Pro. Liability	0.00	320.00	-320.00	0.0%
61400 · Insurance - Other	13,522.00	3,000.00	10,522.00	450.73%
<b>Total 61400 · Insurance</b>	<b>13,522.00</b>	<b>14,689.00</b>	<b>-1,167.00</b>	<b>92.06%</b>
<b>61500 · Computer</b>				
61510 · Computer Hardware	899.67	1,000.00	-100.33	89.97%
61511 · Computer Hardware, State	0.00	4,000.00	-4,000.00	0.0%
61513 · Computer Services	2,233.34	1,000.00	1,233.34	223.33%
61514 · Computer Services, State	15,191.67	20,000.00	-4,808.33	75.96%
61515 · Computer Software	99.98	5,000.00	-4,900.02	2.0%
61516 · Computer Software, State	1,675.91	1,575.00	100.91	106.41%
61517 · Contractual Services	7,366.47	8,000.00	-633.53	92.08%
<b>Total 61500 · Computer</b>	<b>27,467.04</b>	<b>40,575.00</b>	<b>-13,107.96</b>	<b>67.69%</b>
<b>Total 61000 · Operations</b>	<b>74,753.31</b>	<b>100,264.00</b>	<b>-25,510.69</b>	<b>74.56%</b>
<b>62000 · Equipment</b>				
62100 · Equipment, General	0.00	0.00	0.00	0.0%
62200 · Equipment, State	0.00	2,000.00	-2,000.00	0.0%
<b>62300 · Equipment Maintenance</b>				
62310 · Contractual Services	4,286.27			
62320 · Technology	269.20			
62300 · Equipment Maintenance - Other	1,303.77	9,000.00	-7,696.23	14.49%
<b>Total 62300 · Equipment Maintenance</b>	<b>5,859.24</b>	<b>9,000.00</b>	<b>-3,140.76</b>	<b>65.1%</b>

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	Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget
62000 · Equipment - Other	0.00	1,000.00	-1,000.00	0.0%
<b>Total 62000 · Equipment</b>	<b>5,859.24</b>	<b>12,000.00</b>	<b>-6,140.76</b>	<b>48.83%</b>
<b>63000 · Programs</b>				
63100 · Programs	254.46	3,000.00	-2,745.54	8.48%
63000 · Programs - Other	75.00			
<b>Total 63000 · Programs</b>	<b>329.46</b>	<b>3,000.00</b>	<b>-2,670.54</b>	<b>10.98%</b>
<b>64000 · Personnel</b>				
64040 · Professional Services	21,087.53	26,000.00	-4,912.47	81.11%
64050 · Payroll Expenses	270,084.11	352,116.00	-82,031.89	76.7%
64060 · Continuing Education	8,075.13	10,000.00	-1,924.87	80.75%
64070 · Retirement	4,616.16	13,670.00	-9,053.84	33.77%
64080 · Insurance				
64082 · Insurance, Worker's Comp.	0.00	12,500.00	-12,500.00	0.0%
64083 · Insurance, Life	310.36	2,200.00	-1,889.64	14.11%
64084 · Insurance, Gen, Liability	469.00	1,356.00	-887.00	34.59%
64085 · Insurance, Medical	30,722.93	43,160.00	-12,437.07	71.18%
64086 · Insurance, Dental	1,316.32	960.00	356.32	137.12%
<b>Total 64080 · Insurance</b>	<b>32,818.61</b>	<b>60,176.00</b>	<b>-27,357.39</b>	<b>54.54%</b>
<b>Total 64000 · Personnel</b>	<b>336,681.54</b>	<b>461,962.00</b>	<b>-125,280.46</b>	<b>72.88%</b>
<b>65000 · Supplies</b>				
65100 · Custodial	830.49	3,000.00	-2,169.51	27.68%
65200 · Office	8,717.48	1,500.00	7,217.48	581.17%
65300 · Library	2,222.01	11,516.00	-9,293.99	19.3%
65000 · Supplies - Other	286.94			
<b>Total 65000 · Supplies</b>	<b>12,056.92</b>	<b>16,016.00</b>	<b>-3,959.08</b>	<b>75.28%</b>
<b>66000 · Materials</b>				
<b>66310 · System Materials</b>				
66311 · Books, State Aid	29,234.29	42,526.00	-13,291.71	68.75%
66312 · Periodicals, State Aid	883.84	3,500.00	-2,616.16	25.25%
66313 · Continuations, State Aid	1,176.36	1,500.00	-323.64	78.42%
66314 · Microforms, State Aid	0.00	150.00	-150.00	0.0%
66315 · Electronic Resources, State Aid	900.00	12,500.00	-11,600.00	7.2%
66316 · Binding, State Aid	0.00	500.00	-500.00	0.0%
66317 · AV, State Aid	3,374.40	6,000.00	-2,625.60	56.24%
66318 · Other Non-Book, State Aid	1,818.62	200.00	1,618.62	909.31%
66319 · VBCF Grant Expenses	70.20			
66320 · Cape Charles Contract #15	429.81			
66321 · Youth Services	9.75			
66310 · System Materials - Other	1,440.34			
<b>Total 66310 · System Materials</b>	<b>39,337.61</b>	<b>66,876.00</b>	<b>-27,538.39</b>	<b>58.82%</b>
<b>66350 · Affiliates</b>				
65312 · Periodicals, Local	0.00	0.00	0.00	0.0%
65313 · Microforms, Local	0.00	0.00	0.00	0.0%
65314 · Continuations, Local	0.00	0.00	0.00	0.0%

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65316 · Binding, Local	0.00	0.00	0.00	0.0%
66351 · Books, Affiliates	15,381.00	24,000.00	-8,619.00	64.09%
66352 · AV, Affiliates	477.90	0.00	477.90	100.0%
66350 · Affiliates - Other	0.00	2,000.00	-2,000.00	0.0%
<b>Total 66350 · Affiliates</b>	<b>15,858.90</b>	<b>26,000.00</b>	<b>-10,141.10</b>	<b>61.0%</b>
66900 · Eastern Shore Room	1,558.93	1,000.00	558.93	155.89%
<b>Total 66000 · Materials</b>	<b>56,755.44</b>	<b>93,876.00</b>	<b>-37,120.56</b>	<b>60.46%</b>
67000 · Postage	1,775.77	4,000.00	-2,224.23	44.39%
68000 · Miscellaneous				
68100 · Bank Fees	574.67	150.00	424.67	383.11%
68200 · Returned Checks	35.00	0.00	35.00	100.0%
68300 · Refunds	-265.50	0.00	-265.50	100.0%
68400 · Dues	1,646.00	1,000.00	646.00	164.6%
<b>Total 68000 · Miscellaneous</b>	<b>1,990.17</b>	<b>1,150.00</b>	<b>840.17</b>	<b>173.06%</b>
<b>Total 60000 · EXPENSES</b>	<b>490,201.85</b>	<b>692,268.00</b>	<b>-202,066.15</b>	<b>70.81%</b>
6480 · Miscellaneous	2,316.62	1,454.00	862.62	159.33%
68500 · Travel	3,649.26	2,000.00	1,649.26	182.46%
<b>Total Expense</b>	<b>496,167.73</b>	<b>695,722.00</b>	<b>-199,554.27</b>	<b>71.32%</b>
<b>Net Ordinary Income</b>	<b>50,776.97</b>	<b>9,356.00</b>	<b>41,420.97</b>	<b>542.72%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
7010 · Interest Income	47.99			
7030 · Other Income	0.00	0.00	0.00	0.0%
<b>Total Other Income</b>	<b>47.99</b>	<b>0.00</b>	<b>47.99</b>	<b>100.0%</b>
<b>Other Expense</b>				
8010 · Other Expenses	66.09	0.00	66.09	100.0%
<b>Total Other Expense</b>	<b>66.09</b>	<b>0.00</b>	<b>66.09</b>	<b>100.0%</b>
<b>Net Other Income</b>	<b>-18.10</b>	<b>0.00</b>	<b>-18.10</b>	<b>100.0%</b>
<b>Net Income</b>	<b>50,758.87</b>	<b>9,356.00</b>	<b>41,402.87</b>	<b>542.53%</b>