

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

| | Jul '16 - Mar 17 | Budget | \$ Over Budget | % of Budget |
|-----------------------------------------|-------------------|-------------------|------------------|---------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 0011 · Incoming Transfer Funds | 0.00 | 0.00 | 0.00 | 0.0% |
| 40000 · INCOME | | | | |
| 41000 · Government Income | | | | |
| 41010 · Accomack County | 259,430.25 | 259,430.25 | 0.00 | 100.0% |
| 41020 · Northampton County | 95,669.25 | 95,669.25 | 0.00 | 100.0% |
| 41030 · State Aid | 120,898.00 | 120,125.25 | 772.75 | 100.6% |
| Total 41000 · Government Income | 475,997.50 | 475,224.75 | 772.75 | 100.2% |
| 42000 · Contributions | | | | |
| 42010 · ESPL Friends | 489.10 | 1,000.00 | -510.90 | 48.9% |
| 42020 · NFL Friends | 5,496.00 | 3,750.00 | 1,746.00 | 146.6% |
| 42030 · Contributions Unrestricted | 565.99 | 1,125.00 | -559.01 | 50.3% |
| 42040 · Contributions Restricted | 90.43 | 1,500.00 | -1,409.57 | 6.0% |
| 42050 · Legacies & Bequests | 321.73 | | | |
| 42000 · Contributions - Other | 75.00 | | | |
| Total 42000 · Contributions | 7,038.25 | 7,375.00 | -336.75 | 95.4% |
| 43000 · Reimbursements | | | | |
| 43010 · ESPL | 173.02 | 375.00 | -201.98 | 46.1% |
| 43020 · Island | 34.32 | 750.00 | -715.68 | 4.6% |
| 43030 · Cape Charles | 5,978.93 | 13,500.00 | -7,521.07 | 44.3% |
| 43040 · Book Replacement | 114.35 | 25.00 | 89.35 | 457.4% |
| 43000 · Reimbursements - Other | 168.00 | | | |
| Total 43000 · Reimbursements | 6,468.62 | 14,650.00 | -8,181.38 | 44.2% |
| 44000 · Fines & Fees | | | | |
| 44010 · Fines | 2,010.80 | 16,501.00 | -14,490.20 | 12.2% |
| 44020 · Photocopying | 3,680.26 | 9,000.00 | -5,319.74 | 40.9% |
| 44030 · Fax | 2,128.23 | 900.00 | 1,228.23 | 236.5% |
| 44040 · Other | 359.31 | 450.00 | -90.69 | 79.8% |
| 44000 · Fines & Fees - Other | 10,843.22 | | | |
| Total 44000 · Fines & Fees | 19,021.82 | 26,851.00 | -7,829.18 | 70.8% |
| 45000 · Endowments | | | | |
| 45020 · General (Merrill Lynch) | 0.00 | 150.00 | -150.00 | 0.0% |
| 45090 · Miscellaneous Endowments | 0.00 | 1,050.00 | -1,050.00 | 0.0% |
| 45000 · Endowments - Other | 235.81 | | | |
| Total 45000 · Endowments | 235.81 | 1,200.00 | -964.19 | 19.7% |
| 46000 · Private Grants | 500.00 | 1,500.00 | -1,000.00 | 33.3% |
| 49000 · Miscellaneous Income | | | | |
| 49010 · NOW Interest | 30.43 | 15.00 | 15.43 | 202.9% |
| 49020 · Driver Education Test Proctorin | 85.00 | | | |

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| 49000 · Miscellaneous Income - Other | 3,920.02 | 2,250.00 | 1,670.02 | 174.2% |
| Total 49000 · Miscellaneous Income | 4,035.45 | 2,265.00 | 1,770.45 | 178.2% |
| Total 40000 · INCOME | 513,297.45 | 529,065.75 | -15,768.30 | 97.0% |
| 4120 · Federal E-Rate | 0.00 | 0.00 | 0.00 | 0.0% |
| 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% |
| Total Income | 514,620.29 | 529,065.75 | -14,445.46 | 97.3% |
| Expense | | | | |
| 0010 · Transfer Funds | 0.00 | 0.00 | 0.00 | 0.0% |
| 60000 · EXPENSES | | | | |
| 61000 · Operations | | | | |
| 61100 · Building | | | | |
| 61101 · Building Maintenance | 11,076.87 | 8,250.00 | 2,826.87 | 134.3% |
| 61102 · Building Maintenance, NFL | 2,990.14 | 5,250.00 | -2,259.86 | 57.0% |
| 61100 · Building - Other | 109.83 | | | |
| Total 61100 · Building | 14,176.84 | 13,500.00 | 676.84 | 105.0% |
| 61200 · Utilities | | | | |
| 61201 · Fuel Oil | 0.00 | 3,428.00 | -3,428.00 | 0.0% |
| 61202 · Electricity | 4,750.44 | 9,000.00 | -4,249.56 | 52.8% |
| 61203 · Telephone | 2,841.52 | 3,750.00 | -908.48 | 75.8% |
| 61200 · Utilities - Other | 4,300.54 | | | |
| Total 61200 · Utilities | 11,892.50 | 16,178.00 | -4,285.50 | 73.5% |
| 61300 · Vehicle Operation | 1,623.42 | 3,000.00 | -1,376.58 | 54.1% |
| 61400 · Insurance | | | | |
| 61401 · Insurance, Building | 0.00 | 8,376.75 | -8,376.75 | 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 | 1,500.00 | 12,022.00 | 901.5% |
| Total 61400 · Insurance | 13,522.00 | 10,396.75 | 3,125.25 | 130.1% |
| 61500 · Computer | | | | |
| 61510 · Computer Hardware | 899.67 | 750.00 | 149.67 | 120.0% |
| 61511 · Computer Hardware, State | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| 61513 · Computer Services | 2,233.34 | 750.00 | 1,483.34 | 297.8% |
| 61514 · Computer Services, State | 15,191.67 | 15,000.00 | 191.67 | 101.3% |
| 61515 · Computer Software | 99.98 | 3,750.00 | -3,650.02 | 2.7% |
| 61516 · Computer Software, State | 1,675.91 | 1,182.00 | 493.91 | 141.8% |
| 61517 · Contractual Services | 7,366.47 | 6,000.00 | 1,366.47 | 122.8% |

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| Total 61500 · Computer | 27,467.04 | 30,432.00 | -2,964.96 | 90.3% |
| Total 61000 · Operations | 68,681.80 | 73,506.75 | -4,824.95 | 93.4% |
| 62000 · Equipment | | | | |
| 62100 · Equipment, General | 0.00 | 0.00 | 0.00 | 0.0% |
| 62200 · Equipment, State | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| 62300 · Equipment Maintenance | | | | |
| 62310 · Contractual Services | 3,771.71 | | | |
| 62320 · Technology | 269.20 | | | |
| 62300 · Equipment Maintenance - Other | 1,303.77 | 6,750.00 | -5,446.23 | 19.3% |
| Total 62300 · Equipment Maintenance | 5,344.68 | 6,750.00 | -1,405.32 | 79.2% |
| 62000 · Equipment - Other | 0.00 | 750.00 | -750.00 | 0.0% |
| Total 62000 · Equipment | 5,344.68 | 9,000.00 | -3,655.32 | 59.4% |
| 63000 · Programs | | | | |
| 63100 · Programs | 254.46 | 2,250.00 | -1,995.54 | 11.3% |
| 63000 · Programs - Other | 75.00 | | | |
| Total 63000 · Programs | 329.46 | 2,250.00 | -1,920.54 | 14.6% |
| 64000 · Personnel | | | | |
| 64040 · Professional Services | 19,767.53 | 19,502.00 | 265.53 | 101.4% |
| 64050 · Payroll Expenses | 269,598.34 | 269,064.00 | 534.34 | 100.2% |
| 64060 · Continuing Education | 8,075.13 | 7,500.00 | 575.13 | 107.7% |
| 64070 · Retirement | 4,616.16 | 10,252.00 | -5,635.84 | 45.0% |
| 64080 · Insurance | | | | |
| 64082 · Insurance, Worker's Comp. | 0.00 | 9,375.00 | -9,375.00 | 0.0% |
| 64083 · Insurance, Life | 310.36 | 1,650.00 | -1,339.64 | 18.8% |
| 64084 · Insurance, Gen, Liability | 469.00 | 1,017.00 | -548.00 | 46.1% |
| 64085 · Insurance, Medical | 30,028.52 | 32,370.00 | -2,341.48 | 92.8% |
| 64086 · Insurance, Dental | 1,153.96 | 720.00 | 433.96 | 160.3% |
| Total 64080 · Insurance | 31,961.84 | 45,132.00 | -13,170.16 | 70.8% |
| Total 64000 · Personnel | 334,019.00 | 351,450.00 | -17,431.00 | 95.0% |
| 65000 · Supplies | | | | |
| 65100 · Custodial | 830.49 | 2,250.00 | -1,419.51 | 36.9% |
| 65200 · Office | 8,717.48 | 1,125.00 | 7,592.48 | 774.9% |
| 65300 · Library | 1,760.71 | 8,637.00 | -6,876.29 | 20.4% |
| 65000 · Supplies - Other | 286.94 | | | |
| Total 65000 · Supplies | 11,595.62 | 12,012.00 | -416.38 | 96.5% |
| 66000 · Materials | | | | |
| 66310 · System Materials | | | | |

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| 66311 · Books, State Aid | 27,982.97 | 31,894.00 | -3,911.03 | 87.7% |
| 66312 · Periodicals, State Aid | 883.84 | 2,625.00 | -1,741.16 | 33.7% |
| 66313 · Continuations, State Aid | 1,176.36 | 1,125.00 | 51.36 | 104.6% |
| 66314 · Microforms, State Aid | 0.00 | 112.50 | -112.50 | 0.0% |
| 66315 · Electronic Resources, State Aid | 900.00 | 9,376.00 | -8,476.00 | 9.6% |
| 66316 · Binding, State Aid | 0.00 | 500.00 | -500.00 | 0.0% |
| 66317 · AV, State Aid | 3,344.40 | 4,500.00 | -1,155.60 | 74.3% |
| 66318 · Other Non-Book, State Aid | 1,132.78 | 150.00 | 982.78 | 755.2% |
| 66319 · VBCF Grant Expenses | 70.20 | | | |
| 66320 · Cape Charles Contract #15 | 429.81 | | | |
| 66310 · System Materials - Other | 1,440.34 | | | |
| Total 66310 · System Materials | 37,360.70 | 50,282.50 | -12,921.80 | 74.3% |
| 66350 · Affiliates | | | | |
| 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% |
| 65316 · Binding, Local | 0.00 | 0.00 | 0.00 | 0.0% |
| 66351 · Books, Affiliates | 13,818.47 | 18,000.00 | -4,181.53 | 76.8% |
| 66352 · AV, Affiliates | 477.90 | 0.00 | 477.90 | 100.0% |
| 66350 · Affiliates - Other | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| Total 66350 · Affiliates | 14,296.37 | 19,500.00 | -5,203.63 | 73.3% |
| 66900 · Eastern Shore Room | 1,558.93 | 751.00 | 807.93 | 207.6% |
| Total 66000 · Materials | 53,216.00 | 70,533.50 | -17,317.50 | 75.4% |
| 67000 · Postage | 1,775.77 | 3,000.00 | -1,224.23 | 59.2% |
| 68000 · Miscellaneous | | | | |
| 68100 · Bank Fees | 574.67 | 112.50 | 462.17 | 510.8% |
| 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 | 750.00 | 896.00 | 219.5% |
| Total 68000 · Miscellaneous | 1,990.17 | 862.50 | 1,127.67 | 230.7% |
| Total 60000 · EXPENSES | 476,952.50 | 522,614.75 | -45,662.25 | 91.3% |
| 6480 · Miscellaneous | 2,032.31 | 1,091.00 | 941.31 | 186.3% |
| 68500 · Travel | 2,744.12 | 1,502.00 | 1,242.12 | 182.7% |
| Total Expense | 481,728.93 | 525,207.75 | -43,478.82 | 91.7% |
| Net Ordinary Income | 32,891.36 | 3,858.00 | 29,033.36 | 852.5% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| 7010 · Interest Income | 47.99 | | | |

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Accrual Basis

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| | Jul '16 - Mar 17 | Budget | \$ Over Budget | % of Budget |
|-----------------------|------------------|-----------------|------------------|---------------|
| 7030 · Other Income | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Other Income | 47.99 | 0.00 | 47.99 | 100.0% |
| Other Expense | | | | |
| 8010 · Other Expenses | 66.09 | 0.00 | 66.09 | 100.0% |
| Total Other Expense | 66.09 | 0.00 | 66.09 | 100.0% |
| Net Other Income | -18.10 | 0.00 | -18.10 | 100.0% |
| Net Income | <u>32,873.26</u> | <u>3,858.00</u> | <u>29,015.26</u> | <u>852.1%</u> |