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Accrual Basis

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

	Jul '16 - Jun 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	345,907.00	345,907.00	0.00	100.0%
41020 · Northampton County	127,559.00	127,559.00	0.00	100.0%
41030 · State Aid	160,764.00	160,167.00	597.00	100.4%
Total 41000 · Government Income	634,230.00	633,633.00	597.00	100.1%
42000 · Contributions				
42010 · ESPL Friends	489.10	1,000.00	-510.90	48.9%
42020 · NFL Friends	5,698.50	5,000.00	698.50	114.0%
42030 · Contributions Unrestricted	1,113.95	1,500.00	-386.05	74.3%
42040 · Contributions Restricted	-290.47	2,000.00	-2,290.47	-14.5%
42050 · Legacies & Bequests	991.73			
42000 · Contributions - Other	75.00			
Total 42000 · Contributions	8,077.81	9,500.00	-1,422.19	85.0%
43000 · Reimbursements				
43010 · ESPL	2,011.52	500.00	1,511.52	402.3%
43020 · Island	116.97	1,000.00	-883.03	11.7%
43030 · Cape Charles	12,160.98	18,000.00	-5,839.02	67.6%
43040 · Book Replacement	114.35	25.00	89.35	457.4%
43000 · Reimbursements - Other	168.00			
Total 43000 · Reimbursements	14,571.82	19,525.00	-4,953.18	74.6%
44000 · Fines & Fees				
44010 · Fines	7,209.08	22,000.00	-14,790.92	32.8%
44020 · Photocopying	5,417.58	12,000.00	-6,582.42	45.1%
44030 · Fax	3,260.31	1,200.00	2,060.31	271.7%
44040 · Other	653.43	600.00	53.43	108.9%
44000 · Fines & Fees - Other	8,561.43			
Total 44000 · Fines & Fees	25,101.83	35,800.00	-10,698.17	70.1%
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			
Total 45000 · Endowments	235.81	1,600.00	-1,364.19	14.7%
46000 · Private Grants	500.00	2,000.00	-1,500.00	25.0%

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49000 · Miscellaneous Income				
49010 · NOW Interest	44.51	20.00	24.51	222.6%
49020 · Driver Education Test Proctorin	175.00			
49000 · Miscellaneous Income - Other	3,920.02	3,000.00	920.02	130.7%
Total 49000 · Miscellaneous Income	4,139.53	3,020.00	1,119.53	137.1%
Total 40000 · INCOME	686,856.80	705,078.00	-18,221.20	97.4%
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	-681.16	0.00	-681.16	100.0%
4650 · Dividends	17.29	0.00	17.29	100.0%
Total Income	686,802.93	705,078.00	-18,275.07	97.4%
Expense				
0010 · Transfer Funds	0.00	0.00	0.00	0.0%
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	15,299.71	11,000.00	4,299.71	139.1%
61102 · Building Maintenance, NFL	4,387.44	7,000.00	-2,612.56	62.7%
61103 · Capital	6,000.00			
61100 · Building - Other	2,550.79			
Total 61100 · Building	28,237.94	18,000.00	10,237.94	156.9%
61200 · Utilities				
61201 · Fuel Oil	2,193.60	6,000.00	-3,806.40	36.6%
61202 · Electricity	7,384.24	12,000.00	-4,615.76	61.5%
61203 · Telephone	3,844.12	5,000.00	-1,155.88	76.9%
61200 · Utilities - Other	4,531.60			
Total 61200 · Utilities	17,953.56	23,000.00	-5,046.44	78.1%
61300 · Vehicle Operation	1,623.42	4,000.00	-2,376.58	40.6%
61400 · Insurance				
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	469.00	320.00	149.00	146.6%
61400 · Insurance - Other	17,036.75	3,000.00	14,036.75	567.9%
Total 61400 · Insurance	17,505.75	14,689.00	2,816.75	119.2%

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

	Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget
61500 · Computer				
61510 · Computer Hardware	899.67	1,000.00	-100.33	90.0%
61511 · Computer Hardware, State	1,661.22	4,000.00	-2,338.78	41.5%
61513 · Computer Services	11,417.81	1,000.00	10,417.81	1,141.8%
61514 · Internet Services, State	18,754.94	20,000.00	-1,245.06	93.8%
61515 · Computer Software	504.18	5,000.00	-4,495.82	10.1%
61516 · Computer Software, State	14.69	1,575.00	-1,560.31	0.9%
61517 · Computer Maintenance	6,501.78	8,000.00	-1,498.22	81.3%
Total 61500 · Computer	39,754.29	40,575.00	-820.71	98.0%
Total 61000 · Operations	105,074.96	100,264.00	4,810.96	104.8%
62000 · Equipment				
62100 · Equipment, General	3,425.00	0.00	3,425.00	100.0%
62200 · Equipment, State	117.00	2,000.00	-1,883.00	5.9%
62300 · Equipment Maintenance				
62310 · Contractual Services	7,041.14			
62300 · Equipment Maintenance - Other	0.00	9,000.00	-9,000.00	0.0%
Total 62300 · Equipment Maintenance	7,041.14	9,000.00	-1,958.86	78.2%
62000 · Equipment - Other	71.85	1,000.00	-928.15	7.2%
Total 62000 · Equipment	10,654.99	12,000.00	-1,345.01	88.8%
63000 · Programs				
63100 · Adult	711.21	3,000.00	-2,288.79	23.7%
63200 · Youth	1,099.84			
63000 · Programs - Other	400.00			
Total 63000 · Programs	2,211.05	3,000.00	-788.95	73.7%
64000 · Personnel				
64040 · Professional Services	0.00	26,000.00	-26,000.00	0.0%
64050 · Payroll Expenses	363,573.46	352,116.00	11,457.46	103.3%
64060 · Continuing Education	9,725.81	10,000.00	-274.19	97.3%
64070 · Retirement	6,297.66	13,670.00	-7,372.34	46.1%
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	14.1%
64084 · Insurance, Gen, Liability	469.00	1,356.00	-887.00	34.6%
64085 · Insurance, Medical	41,987.51	43,160.00	-1,172.49	97.3%
64086 · Insurance, Dental	1,933.76	960.00	973.76	201.4%
Total 64080 · Insurance	44,700.63	60,176.00	-15,475.37	74.3%
Total 64000 · Personnel	424,297.56	461,962.00	-37,664.44	91.8%

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65000 · Supplies				
65100 · Custodial	704.61	3,000.00	-2,295.39	23.5%
65200 · Office	1,850.77	1,500.00	350.77	123.4%
65300 · Library	12,557.08	11,516.00	1,041.08	109.0%
65000 · Supplies - Other	470.95			
Total 65000 · Supplies	15,583.41	16,016.00	-432.59	97.3%
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	41,019.14	42,526.00	-1,506.86	96.5%
66312 · Periodicals, State Aid	977.93	3,500.00	-2,522.07	27.9%
66313 · Continuations, State Aid	1,223.56	1,500.00	-276.44	81.6%
66314 · Microforms, State Aid	0.00	150.00	-150.00	0.0%
66315 · Electronic Resources, State Aid	3,770.00	12,500.00	-8,730.00	30.2%
66316 · Binding, State Aid	0.00	500.00	-500.00	0.0%
66317 · AV, State Aid	5,144.74	6,000.00	-855.26	85.7%
66318 · Other Non-Book, State Aid	1,351.62	200.00	1,151.62	675.8%
66319 · VBCF Grant Expenses	409.65			
66320 · Cape Charles Contract #15	520.64			
66321 · Youth Services	708.32			
66322 · Youth Books	116.97			
66310 · System Materials - Other	1,100.89			
Total 66310 · System Materials	56,343.46	66,876.00	-10,532.54	84.3%
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	22,901.24	24,000.00	-1,098.76	95.4%
66352 · AV, Affiliates	680.40	0.00	680.40	100.0%
66350 · Affiliates - Other	0.00	2,000.00	-2,000.00	0.0%
Total 66350 · Affiliates	23,581.64	26,000.00	-2,418.36	90.7%
66900 · Eastern Shore Room	1,498.13	1,000.00	498.13	149.8%
Total 66000 · Materials	81,423.23	93,876.00	-12,452.77	86.7%
67000 · Postage	2,355.73	4,000.00	-1,644.27	58.9%

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	Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget
68000 · Miscellaneous				
68100 · Bank Fees	693.52	150.00	543.52	462.3%
68200 · Returned Checks	35.00	0.00	35.00	100.0%
68300 · Refunds	-247.55	0.00	-247.55	100.0%
68400 · Dues	3,478.50	1,000.00	2,478.50	347.9%
68000 · Miscellaneous - Other	86.93			
Total 68000 · Miscellaneous	4,046.40	1,150.00	2,896.40	351.9%
Total 60000 · EXPENSES	645,647.33	692,268.00	-46,620.67	93.3%
6480 · Miscellaneous	4,186.02	1,454.00	2,732.02	287.9%
68500 · Travel	4,977.43	2,000.00	2,977.43	248.9%
69000 · Professional Services				
69001 · Professional Services,Financial	23,993.00			
69002 · Professional, Library Services	8,643.80			
Total 69000 · Professional Services	32,636.80			
Total Expense	687,447.58	695,722.00	-8,274.42	98.8%
Net Ordinary Income	-644.65	9,356.00	-10,000.65	-6.9%
Other Income/Expense				
Other Income				
7010 · Interest Income	274.37			
7030 · Other Income	0.00	0.00	0.00	0.0%
Total Other Income	274.37	0.00	274.37	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	208.28	0.00	208.28	100.0%
Net Income	-436.37	9,356.00	-9,792.37	-4.7%