

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

	Jul '16 - Jan 17	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
0011 · Incoming Transfer Funds	0.00	0.00	0.00	0.0%
<b>40000 · INCOME</b>				
<b>41000 · Government Income</b>				
41010 · Accomack County	172,953.50	259,430.25	-86,476.75	66.7%
41020 · Northampton County	63,779.50	93,669.00	-29,889.50	68.1%
41030 · State Aid	80,447.75	116,358.00	-35,910.25	69.1%
41000 · Government Income - Other	40,041.75			
<b>Total 41000 · Government Income</b>	357,222.50	469,457.25	-112,234.75	76.1%
<b>42000 · Contributions</b>				
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	480.99	375.00	105.99	128.3%
42040 · Contributions Restricted	90.43	1,500.00	-1,409.57	6.0%
42050 · Legacies & Bequests	278.54			
42000 · Contributions - Other	75.00			
<b>Total 42000 · Contributions</b>	6,910.06	6,625.00	285.06	104.3%
<b>43000 · Reimbursements</b>				
43010 · ESPL	102.96			
43020 · Island	34.32	750.00	-715.68	4.6%
43030 · Cape Charles	3,645.10	6,750.00	-3,104.90	54.0%
43040 · Book Replacement	87.80	25.00	62.80	351.2%
43000 · Reimbursements - Other	168.00			
<b>Total 43000 · Reimbursements</b>	4,038.18	7,525.00	-3,486.82	53.7%
<b>44000 · Fines &amp; Fees</b>				
44010 · Fines	2,010.80	8,166.00	-6,155.20	24.6%
44020 · Photocopying	2,240.21	4,375.00	-2,134.79	51.2%
44030 · Fax	1,235.42	117.00	1,118.42	1,055.9%
44040 · Other	212.87	350.00	-137.13	60.8%
44000 · Fines & Fees - Other	9,091.84			
<b>Total 44000 · Fines &amp; Fees</b>	14,791.14	13,008.00	1,783.14	113.7%
<b>45000 · Endowments</b>				
45020 · General (Merrill Lynch)	0.00	117.00	-117.00	0.0%
45090 · Miscellaneous Endowments	0.00	817.00	-817.00	0.0%
45000 · Endowments - Other	235.81			
<b>Total 45000 · Endowments</b>	235.81	934.00	-698.19	25.2%
<b>46000 · Private Grants</b>	500.00	1,000.00	-500.00	50.0%

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

	Jul '16 - Jan 17	Budget	\$ Over Budget	% of Budget
<b>49000 · Miscellaneous Income</b>				
49010 · NOW Interest	30.43	11.67	18.76	260.8%
49020 · Driver Education Test Proctorin	70.00			
49000 · Miscellaneous Income - Other	3,840.52	1,750.00	2,090.52	219.5%
<b>Total 49000 · Miscellaneous Income</b>	3,940.95	1,761.67	2,179.28	223.7%
<b>Total 40000 · INCOME</b>	387,638.64	500,310.92	-112,672.28	77.5%
<b>4120 · Federal E-Rate</b>	0.00	0.00	0.00	0.0%
<b>4400 · Gifts</b>	610.00	0.00	610.00	100.0%
<b>4450 · Book Gifts</b>	715.18	0.00	715.18	100.0%
<b>4650 · Dividends</b>	0.00	0.00	0.00	0.0%
<b>Total Income</b>	388,963.82	500,310.92	-111,347.10	77.7%
<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	6,813.58	7,000.00	-186.42	97.3%
61102 · Building Maintenance, NFL	2,791.83	4,083.00	-1,291.17	68.4%
<b>Total 61100 · Building</b>	9,605.41	11,083.00	-1,477.59	86.7%
<b>61200 · Utilities</b>				
61201 · Fuel Oil	0.00	2,000.00	-2,000.00	0.0%
61202 · Electricity	4,109.11	7,000.00	-2,890.89	58.7%
61203 · Telephone	1,204.44	2,917.00	-1,712.56	41.3%
61200 · Utilities - Other	3,015.11			
<b>Total 61200 · Utilities</b>	8,328.66	11,917.00	-3,588.34	69.9%
<b>61300 · Vehicle Operation</b>	1,307.93	2,333.00	-1,025.07	56.1%
<b>61400 · Insurance</b>				
61401 · Insurance, Building	0.00	5,584.50	-5,584.50	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%
<b>Total 61400 · Insurance</b>	13,522.00	7,604.50	5,917.50	177.8%

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

	Jul '16 - Jan 17	Budget	\$ Over Budget	% of Budget
<b>61500 · Computer</b>				
61510 · Computer Hardware	0.00	5,250.00	-5,250.00	0.0%
61511 · Computer Hardware, State	0.00	2,250.00	-2,250.00	0.0%
61513 · Computer Services	1,213.34	2,917.00	-1,703.66	41.6%
61514 · Computer Services, State	12,958.33	11,600.00	1,358.33	111.7%
61515 · Computer Software	99.98	2,000.00	-1,900.02	5.0%
61516 · Computer Software, State	14.69			
61517 · Contractual Services	4,779.63	3,500.00	1,279.63	136.6%
<b>Total 61500 · Computer</b>	<b>19,065.97</b>	<b>27,517.00</b>	<b>-8,451.03</b>	<b>69.3%</b>
<b>Total 61000 · Operations</b>	<b>51,829.97</b>	<b>60,454.50</b>	<b>-8,624.53</b>	<b>85.7%</b>
<b>62000 · Equipment</b>				
62100 · Equipment, General	0.00	2,500.00	-2,500.00	0.0%
62200 · Equipment, State	0.00	750.00	-750.00	0.0%
62300 · Equipment Maintenance				
62310 · Contractual Services	3,143.73			
62300 · Equipment Maintenance - Other	1,099.68	8,200.00	-7,100.32	13.4%
<b>Total 62300 · Equipment Maintenance</b>	<b>4,243.41</b>	<b>8,200.00</b>	<b>-3,956.59</b>	<b>51.7%</b>
62000 · Equipment - Other	0.00	2,000.00	-2,000.00	0.0%
<b>Total 62000 · Equipment</b>	<b>4,243.41</b>	<b>13,450.00</b>	<b>-9,206.59</b>	<b>31.5%</b>
<b>63000 · Programs</b>				
63100 · Programs	176.17	5,250.00	-5,073.83	3.4%
63000 · Programs - Other	75.00			
<b>Total 63000 · Programs</b>	<b>251.17</b>	<b>5,250.00</b>	<b>-4,998.83</b>	<b>4.8%</b>
<b>64000 · Personnel</b>				
64040 · Professional Services	15,944.53	2,500.00	13,444.53	637.8%
64050 · Payroll Expenses	207,865.20	225,576.00	-17,710.80	92.1%
64060 · Continuing Education	8,065.13	7,500.00	565.13	107.5%
64070 · Retirement	3,480.27	7,974.00	-4,493.73	43.6%
64080 · Insurance				
64082 · Insurance, Worker's Comp.	0.00	9,465.00	-9,465.00	0.0%
64083 · Insurance, Life	310.40	1,283.00	-972.60	24.2%
64084 · Insurance, Gen, Liability	469.00	1,017.00	-548.00	46.1%
64085 · Insurance, Medical	24,599.90	25,641.00	-1,041.10	95.9%
64086 · Insurance, Dental	621.68	560.00	61.68	111.0%
<b>Total 64080 · Insurance</b>	<b>26,000.98</b>	<b>37,966.00</b>	<b>-11,965.02</b>	<b>68.5%</b>
<b>Total 64000 · Personnel</b>	<b>261,356.11</b>	<b>281,516.00</b>	<b>-20,159.89</b>	<b>92.8%</b>

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

	Jul '16 - Jan 17	Budget	\$ Over Budget	% of Budget
<b>65000 · Supplies</b>				
65100 · Custodial	639.12	1,750.00	-1,110.88	36.5%
65200 · Office	6,785.40	4,083.00	2,702.40	166.2%
65300 · Library	898.90	2,917.00	-2,018.10	30.8%
65000 · Supplies - Other	211.25			
<b>Total 65000 · Supplies</b>	8,534.67	8,750.00	-215.33	97.5%
<b>66000 · Materials</b>				
<b>66310 · System Materials</b>				
66311 · Books, State Aid	21,132.38	31,556.00	-10,423.62	67.0%
66312 · Periodicals, State Aid	0.00	2,042.00	-2,042.00	0.0%
66313 · Continuations, State Aid	1,425.99	875.00	550.99	163.0%
66314 · Microforms, State Aid	0.00	87.50	-87.50	0.0%
66315 · Electronic Resources, State Aid	0.00	7,292.00	-7,292.00	0.0%
66316 · Binding, State Aid	0.00	500.00	-500.00	0.0%
66317 · AV, State Aid	2,542.47	3,500.00	-957.53	72.6%
66318 · Other Non-Book, State Aid	1,453.93	100.00	1,353.93	1,453.9%
66320 · Cape Charles Contract #15	413.08			
66310 · System Materials - Other	1,440.34			
<b>Total 66310 · System Materials</b>	28,408.19	45,952.50	-17,544.31	61.8%
<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%
65316 · Binding, Local	0.00	0.00	0.00	0.0%
66351 · Books, Affiliates	10,903.73	7,500.00	3,403.73	145.4%
66352 · AV, Affiliates	477.90	0.00	477.90	100.0%
66350 · Affiliates - Other	0.00	5,000.00	-5,000.00	0.0%
<b>Total 66350 · Affiliates</b>	11,381.63	12,500.00	-1,118.37	91.1%
<b>66900 · Eastern Shore Room</b>	937.43	584.00	353.43	160.5%
<b>Total 66000 · Materials</b>	40,727.25	59,036.50	-18,309.25	69.0%
<b>67000 · Postage</b>	1,543.79	1,167.00	376.79	132.3%
<b>68000 · Miscellaneous</b>				
68100 · Bank Fees	281.48	87.50	193.98	321.7%
68200 · Returned Checks	35.00	30.00	5.00	116.7%
68300 · Refunds	1,968.91	75.00	1,893.91	2,625.2%
68400 · Dues	1,551.00	750.00	801.00	206.8%
<b>Total 68000 · Miscellaneous</b>	3,836.39	942.50	2,893.89	407.0%
<b>Total 60000 · EXPENSES</b>	372,322.76	430,566.50	-58,243.74	86.5%

7:38 PM

02/06/17

Accrual Basis

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

	Jul '16 - Jan 17	Budget	\$ Over Budget	% of Budget
6480 · Miscellaneous	2,013.34	848.00	1,165.34	237.4%
68500 · Travel	1,718.49	1,167.00	551.49	147.3%
<b>Total Expense</b>	<b>376,054.59</b>	<b>432,581.50</b>	<b>-56,526.91</b>	<b>86.9%</b>
<b>Net Ordinary Income</b>	<b>12,909.23</b>	<b>67,729.42</b>	<b>-54,820.19</b>	<b>19.1%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
7010 · Interest Income	43.47			
7030 · Other Income	0.00	0.00	0.00	0.0%
<b>Total Other Income</b>	<b>43.47</b>	<b>0.00</b>	<b>43.47</b>	<b>100.0%</b>
<b>Other Expense</b>				
8010 · Other Expenses	2.40	0.00	2.40	100.0%
<b>Total Other Expense</b>	<b>2.40</b>	<b>0.00</b>	<b>2.40</b>	<b>100.0%</b>
<b>Net Other Income</b>	<b>41.07</b>	<b>0.00</b>	<b>41.07</b>	<b>100.0%</b>
<b>Net Income</b>	<b>12,950.30</b>	<b>67,729.42</b>	<b>-54,779.12</b>	<b>19.1%</b>