

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 | 194,853.50 | 389,707.00 | -194,853.50 | 50.0% |
| 41020 · Northampton County | 63,779.50 | 127,559.00 | -63,779.50 | 50.0% |
| 41030 · State Aid | 41,250.50 | 160,167.00 | -118,916.50 | 25.8% |
| Total 41000 · Government Income | 299,883.50 | 677,433.00 | -377,549.50 | 44.3% |
| 42000 · Contributions | | | | |
| 42010 · ESPL Friends | 1,144.71 | 2,000.00 | -855.29 | 57.2% |
| 42020 · NFL Friends | 9,170.00 | 5,000.00 | 4,170.00 | 183.4% |
| 42030 · Contributions Unrestricted | 310.30 | 1,500.00 | -1,189.70 | 20.7% |
| 42040 · Contributions Restricted | 2,000.00 | 2,000.00 | 0.00 | 100.0% |
| 42050 · Legacies & Bequests | 265.00 | 0.00 | 265.00 | 100.0% |
| 42000 · Contributions - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 42000 · Contributions | 12,890.01 | 10,500.00 | 2,390.01 | 122.8% |
| 43000 · Reimbursements | | | | |
| 43010 · ESPL | 482.53 | 500.00 | -17.47 | 96.5% |
| 43020 · Island | 163.26 | 1,000.00 | -836.74 | 16.3% |
| 43030 · Cape Charles | 4,659.69 | 18,000.00 | -13,340.31 | 25.9% |
| 43040 · Book Replacement | 135.63 | 25.00 | 110.63 | 542.5% |
| 43000 · Reimbursements - Other | 32.14 | 0.00 | 32.14 | 100.0% |
| Total 43000 · Reimbursements | 5,473.25 | 19,525.00 | -14,051.75 | 28.0% |
| 44000 · Fines & Fees | | | | |
| 44010 · Fines | 2,978.88 | 16,500.00 | -13,521.12 | 18.1% |
| 44020 · Photocopying | 2,627.17 | 4,500.00 | -1,872.83 | 58.4% |
| 44030 · Fax | 1,874.21 | 3,000.00 | -1,125.79 | 62.5% |
| 44040 · Other | 986.53 | 0.00 | 986.53 | 100.0% |
| 44000 · Fines & Fees - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 44000 · Fines & Fees | 8,466.79 | 24,000.00 | -15,533.21 | 35.3% |
| 45000 · Endowments | | | | |
| 45010 · Edmonds (UBS) | 0.00 | 0.00 | 0.00 | 0.0% |
| 45020 · General (Merrill Lynch) | 1,609.11 | 0.00 | 1,609.11 | 100.0% |
| 45090 · Miscellaneous Endowments | 18.60 | 235.00 | -216.40 | 7.9% |
| 45000 · Endowments - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 45000 · Endowments | 1,627.71 | 235.00 | 1,392.71 | 692.6% |
| 46000 · Private Grants | 0.00 | 2,000.00 | -2,000.00 | 0.0% |

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| 49000 · Miscellaneous Income | | | | |
| 49010 · NOW Interest | 15.02 | 40.00 | -24.98 | 37.6% |
| 49020 · Driver Education Test Proctorin | 129.00 | 0.00 | 129.00 | 100.0% |
| 49000 · Miscellaneous Income - Other | 361.56 | 4,000.00 | -3,638.44 | 9.0% |
| Total 49000 · Miscellaneous Income | 505.58 | 4,040.00 | -3,534.42 | 12.5% |
| Total 40000 · INCOME | 328,846.84 | 737,733.00 | -408,886.16 | 44.6% |
| 4250 · Grants, Other | 3,425.00 | | | |
| 4400 · Gifts | 155.00 | 0.00 | 155.00 | 100.0% |
| 4450 · Book Gifts | 0.00 | 0.00 | 0.00 | 0.0% |
| 4650 · Dividends | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Income | 332,426.84 | 737,733.00 | -405,306.16 | 45.1% |
| Expense | | | | |
| 60000 · EXPENSES | | | | |
| 61000 · Operations | | | | |
| 61100 · Building | | | | |
| 61101 · Building Maintenance | 8,154.50 | 15,000.00 | -6,845.50 | 54.4% |
| 61102 · Building Maintenance, NFL | 1,232.61 | 7,000.00 | -5,767.39 | 17.6% |
| 61103 · Capital | 0.00 | 0.00 | 0.00 | 0.0% |
| 61100 · Building - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 61100 · Building | 9,387.11 | 22,000.00 | -12,612.89 | 42.7% |
| 61200 · Utilities | | | | |
| 61201 · Fuel Oil | 1,489.16 | 6,000.00 | -4,510.84 | 24.8% |
| 61202 · Electricity | 4,312.55 | 8,000.00 | -3,687.45 | 53.9% |
| 61203 · Telephone | 4,163.95 | 5,000.00 | -836.05 | 83.3% |
| 61200 · Utilities - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 61200 · Utilities | 9,965.66 | 19,000.00 | -9,034.34 | 52.5% |
| 61300 · Vehicle Operation | 1,229.15 | 4,000.00 | -2,770.85 | 30.7% |
| 61400 · Insurance | | | | |
| 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 | 2,143.00 | 0.00 | 2,143.00 | 100.0% |
| Total 61400 · Insurance | 2,143.00 | 12,732.00 | -10,589.00 | 16.8% |

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| 61500 · Computer | | | | |
| 61510 · Computer Hardware | 59.99 | 1,000.00 | -940.01 | 6.0% |
| 61511 · Computer Hardware, State | 3,274.00 | 4,000.00 | -726.00 | 81.9% |
| 61513 · Online Services | 4,428.51 | 1,000.00 | 3,428.51 | 442.9% |
| 61514 · Internet Services, State | 6,968.80 | 19,773.00 | -12,804.20 | 35.2% |
| 61515 · Computer Software | 39.99 | 500.00 | -460.01 | 8.0% |
| 61516 · Computer Software, State | 276.00 | 2,000.00 | -1,724.00 | 13.8% |
| 61517 · Computer Maintenance | 2,225.00 | 9,000.00 | -6,775.00 | 24.7% |
| Total 61500 · Computer | 17,272.29 | 37,273.00 | -20,000.71 | 46.3% |
| Total 61000 · Operations | 39,997.21 | 95,005.00 | -55,007.79 | 42.1% |
| 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 | 2,521.90 | 9,000.00 | -6,478.10 | 28.0% |
| 62300 · Equipment Maintenance - Other | 75.00 | 1,000.00 | -925.00 | 7.5% |
| Total 62300 · Equipment Maintenance | 2,596.90 | 10,000.00 | -7,403.10 | 26.0% |
| 62000 · Equipment - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 62000 · Equipment | 2,596.90 | 16,000.00 | -13,403.10 | 16.2% |
| 63000 · Programs | | | | |
| 63100 · Adult | 35.00 | 1,000.00 | -965.00 | 3.5% |
| 63200 · Youth | 921.79 | 3,000.00 | -2,078.21 | 30.7% |
| 63000 · Programs - Other | 104.08 | 0.00 | 104.08 | 100.0% |
| Total 63000 · Programs | 1,060.87 | 4,000.00 | -2,939.13 | 26.5% |
| 64000 · Personnel | | | | |
| 64010 · Salaries - Director | 20,400.00 | 61,200.00 | -40,800.00 | 33.3% |
| 64020 · Salaries - Other | 54,396.27 | 163,841.00 | -109,444.73 | 33.2% |
| 64030 · Hourly Employees | 44,826.70 | 125,830.00 | -81,003.30 | 35.6% |
| 64040 · Professional Services | 0.00 | 0.00 | 0.00 | 0.0% |
| 64050 · Payroll Expenses | 11,138.47 | 26,842.00 | -15,703.53 | 41.5% |
| 64070 · Retirement | 2,409.85 | 20,000.00 | -17,590.15 | 12.0% |
| 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 | -0.16 | 1,000.00 | -1,000.16 | -0.0% |
| 64085 · Insurance, Medical | 15,284.32 | 44,000.00 | -28,715.68 | 34.7% |
| 64086 · Insurance, Dental | 373.84 | 2,000.00 | -1,626.16 | 18.7% |
| Total 64080 · Insurance | 15,663.63 | 63,100.00 | -47,436.37 | 24.8% |

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| 64090 · Liability Reserve | 2,668.00 | 8,000.00 | -5,332.00 | 33.4% |
| Total 64000 · Personnel | 151,502.92 | 468,813.00 | -317,310.08 | 32.3% |
| 65000 · Supplies | | | | |
| 65100 · Custodial | 434.14 | 3,000.00 | -2,565.86 | 14.5% |
| 65200 · Office | 2,912.00 | 0.00 | 2,912.00 | 100.0% |
| 65300 · Library | 4,111.57 | 11,516.00 | -7,404.43 | 35.7% |
| 65400 · Youth Program Supplies | 334.91 | 2,000.00 | -1,665.09 | 16.7% |
| 65000 · Supplies - Other | 61.01 | 0.00 | 61.01 | 100.0% |
| Total 65000 · Supplies | 7,853.63 | 16,516.00 | -8,662.37 | 47.6% |
| 66000 · Materials | | | | |
| 66310 · System Materials | | | | |
| 66311 · Books, State Aid | 17,699.47 | 42,526.00 | -24,826.53 | 41.6% |
| 66312 · Periodicals, State Aid | 4,523.52 | 3,500.00 | 1,023.52 | 129.2% |
| 66313 · Continuations, State Aid | 400.00 | 1,500.00 | -1,100.00 | 26.7% |
| 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 | 2,315.66 | 6,000.00 | -3,684.34 | 38.6% |
| 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 | 600.54 | 0.00 | 600.54 | 100.0% |
| 66310 · System Materials - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 66310 · System Materials | 25,539.19 | 66,876.00 | -41,336.81 | 38.2% |
| 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% |
| 66351 · Books, Affiliates | 8,380.34 | 24,000.00 | -15,619.66 | 34.9% |
| 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 | 8,380.34 | 24,500.00 | -16,119.66 | 34.2% |
| 66900 · Eastern Shore Room | 163.86 | 500.00 | -336.14 | 32.8% |
| Total 66000 · Materials | 34,083.39 | 91,876.00 | -57,792.61 | 37.1% |

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| 67000 · Other | | | | |
| 67100 · Postage | 728.40 | 2,200.00 | -1,471.60 | 33.1% |
| 67200 · Travel | 1,727.53 | 6,000.00 | -4,272.47 | 28.8% |
| 67300 · Dues | 110.00 | 1,000.00 | -890.00 | 11.0% |
| 67000 · Other - Other | 892.50 | 0.00 | 892.50 | 100.0% |
| Total 67000 · Other | 3,458.43 | 9,200.00 | -5,741.57 | 37.6% |
| 68000 · Miscellaneous | | | | |
| 68100 · Bank Fees | 119.33 | 150.00 | -30.67 | 79.6% |
| 68200 · Returned Checks | 0.00 | 0.00 | 0.00 | 0.0% |
| 68300 · Refunds | 23.95 | 0.00 | 23.95 | 100.0% |
| 68000 · Miscellaneous - Other | 813.94 | 1,000.00 | -186.06 | 81.4% |
| Total 68000 · Miscellaneous | 957.22 | 1,150.00 | -192.78 | 83.2% |
| Total 60000 · EXPENSES | 241,510.57 | 702,560.00 | -461,049.43 | 34.4% |
| 68600 · Continuing Education | 269.19 | 5,000.00 | -4,730.81 | 5.4% |
| 69000 · Professional Services | | | | |
| 69001 · Professional Services, Financial | 7,155.00 | 15,000.00 | -7,845.00 | 47.7% |
| 69002 · Professional, Library Services | 2,319.12 | 5,000.00 | -2,680.88 | 46.4% |
| 69000 · Professional Services - Other | 5,503.15 | | | |
| Total 69000 · Professional Services | 14,977.27 | 20,000.00 | -5,022.73 | 74.9% |
| Total Expense | 256,757.03 | 727,560.00 | -470,802.97 | 35.3% |
| Net Ordinary Income | 75,669.81 | 10,173.00 | 65,496.81 | 743.8% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| 7010 · Interest Income | 14.33 | 0.00 | 14.33 | 100.0% |
| 7030 · Other Income | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Other Income | 14.33 | 0.00 | 14.33 | 100.0% |
| Other Expense | | | | |
| 8010 · Reserve | 3,392.00 | 10,173.00 | -6,781.00 | 33.3% |
| 8020 · Miscellaneous | 54,712.72 | | | |
| Total Other Expense | 58,104.72 | 10,173.00 | 47,931.72 | 571.2% |
| Net Other Income | -58,090.39 | -10,173.00 | -47,917.39 | 571.0% |
| Net Income | 17,579.42 | 0.00 | 17,579.42 | 100.0% |