

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	97,426.75	389,707.00	-292,280.25	25.0%
41020 · Northampton County	31,889.75	127,559.00	-95,669.25	25.0%
41030 · State Aid	41,250.50	160,167.00	-118,916.50	25.8%
Total 41000 · Government Income	170,567.00	677,433.00	-506,866.00	25.2%
42000 · Contributions				
42010 · ESPL Friends	10.00	2,000.00	-1,990.00	0.5%
42020 · NFL Friends	5,446.00	5,000.00	446.00	108.9%
42030 · Contributions Unrestricted	260.30	1,500.00	-1,239.70	17.4%
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	7,981.30	10,500.00	-2,518.70	76.0%
43000 · Reimbursements				
43010 · ESPL	369.66	500.00	-130.34	73.9%
43020 · Island	105.14	1,000.00	-894.86	10.5%
43030 · Cape Charles	4,659.69	18,000.00	-13,340.31	25.9%
43040 · Book Replacement	0.00	25.00	-25.00	0.0%
43000 · Reimbursements - Other	6,032.14	0.00	6,032.14	100.0%
Total 43000 · Reimbursements	11,166.63	19,525.00	-8,358.37	57.2%
44000 · Fines & Fees				
44010 · Fines	2,043.25	16,500.00	-14,456.75	12.4%
44020 · Photocopying	1,670.37	4,500.00	-2,829.63	37.1%
44030 · Fax	1,285.74	3,000.00	-1,714.26	42.9%
44040 · Other	632.82	0.00	632.82	100.0%
44000 · Fines & Fees - Other	0.00	0.00	0.00	0.0%
Total 44000 · Fines & Fees	5,632.18	24,000.00	-18,367.82	23.5%
45000 · Endowments				
45010 · Edmonds (UBS)	0.00	0.00	0.00	0.0%
45020 · General (Merrill Lynch)	1,367.90	0.00	1,367.90	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	1,386.50	235.00	1,151.50	590.0%
46000 · Private Grants				
49000 · Miscellaneous Income	0.00	2,000.00	-2,000.00	0.0%
49000 · Miscellaneous Income				
49010 · NOW Interest	11.06	40.00	-28.94	27.7%
49020 · Driver Education Test Proctorin	74.00	0.00	74.00	100.0%
49000 · Miscellaneous Income - Other	0.00	4,000.00	-4,000.00	0.0%
Total 49000 · Miscellaneous Income	85.06	4,040.00	-3,954.94	2.1%
Total 40000 · INCOME	196,818.67	737,733.00	-540,914.33	26.7%
4250 · Grants, Other	3,425.00			
4400 · Gifts	55.00	0.00	55.00	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	200,298.67	737,733.00	-537,434.33	27.2%
Expense				
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	5,114.88	15,000.00	-9,885.12	34.1%
61102 · Building Maintenance, NFL	1,095.99	7,000.00	-5,904.01	15.7%
61103 · Capital	0.00	0.00	0.00	0.0%
61100 · Building - Other	0.00	0.00	0.00	0.0%
Total 61100 · Building	6,210.87	22,000.00	-15,789.13	28.2%
61200 · Utilities				
61201 · Fuel Oil	1,489.16	6,000.00	-4,510.84	24.8%
61202 · Electricity	3,418.93	8,000.00	-4,581.07	42.7%
61203 · Telephone	3,037.99	5,000.00	-1,962.01	60.8%
61200 · Utilities - Other	0.00	0.00	0.00	0.0%
Total 61200 · Utilities	7,946.08	19,000.00	-11,053.92	41.8%
61300 · Vehicle Operation				
61400 · Insurance	530.89	4,000.00	-3,469.11	13.3%
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	0.00	4,000.00	-4,000.00	0.0%
61513 · Internet Services	3,119.16	1,000.00	2,119.16	311.9%
61514 · Internet Services, State	4,979.20	19,773.00	-14,793.80	25.2%
61515 · Computer Software	0.00	500.00	-500.00	0.0%
61516 · Computer Software, State	0.00	2,000.00	-2,000.00	0.0%
61517 · Computer Maintenance	890.00	9,000.00	-8,110.00	9.9%
Total 61500 · Computer	9,048.35	37,273.00	-28,224.65	24.3%
Total 61000 · Operations	25,879.19	95,005.00	-69,125.81	27.2%
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	1,458.29	9,000.00	-7,541.71	16.2%
62300 · Equipment Maintenance - Other	0.00	1,000.00	-1,000.00	0.0%
Total 62300 · Equipment Maintenance	1,458.29	10,000.00	-8,541.71	14.6%
62000 · Equipment - Other	0.00	0.00	0.00	0.0%
Total 62000 · Equipment	1,458.29	16,000.00	-14,541.71	9.1%
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	15,300.00	61,200.00	-45,900.00	25.0%
64020 · Salaries - Other	40,728.33	163,841.00	-123,112.67	24.9%
64030 · Hourly Employees	34,622.14	125,830.00	-91,207.86	27.5%
64040 · Professional Services	0.00	0.00	0.00	0.0%
64050 · Payroll Expenses	8,551.43	26,842.00	-18,290.57	31.9%
64070 · Retirement	1,807.39	20,000.00	-18,192.61	9.0%
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	0.00	1,000.00	-1,000.00	0.0%
64085 · Insurance, Medical	11,463.24	44,000.00	-32,536.76	26.1%
64086 · Insurance, Dental	782.28	2,000.00	-1,217.72	39.1%
Total 64080 · Insurance	12,251.15	63,100.00	-50,848.85	19.4%
64090 · Liability Reserve	2,001.00	8,000.00	-5,999.00	25.0%
Total 64000 · Personnel	115,261.44	468,813.00	-353,551.56	24.6%
65000 · Supplies				
65100 · Custodial	434.14	3,000.00	-2,565.86	14.5%
65200 · Office	2,083.06	0.00	2,083.06	100.0%
65300 · Library	1,930.87	11,516.00	-9,585.13	16.8%
65400 · Youth Program Supplies	214.34	2,000.00	-1,785.66	10.7%
65000 · Supplies - Other	53.94	0.00	53.94	100.0%
Total 65000 · Supplies	4,716.35	16,516.00	-11,799.65	28.6%
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	12,420.70	42,526.00	-30,105.30	29.2%
66312 · Periodicals, State Aid	4,412.41	3,500.00	912.41	126.1%
66313 · Continuations, State Aid	229.49	1,500.00	-1,270.51	15.3%
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	1,713.48	6,000.00	-4,286.52	28.6%
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	429.60	0.00	429.60	100.0%
66310 · System Materials - Other	0.00	0.00	0.00	0.0%
Total 66310 · System Materials	19,205.68	66,876.00	-47,670.32	28.7%
66350 · Affiliates				
66312 · Periodicals, Local	0.00	0.00	0.00	0.0%
66313 · Microforms, Local	0.00	0.00	0.00	0.0%
66314 · Continuations, Local	0.00	0.00	0.00	0.0%
66351 · Books, Affiliates	4,976.94	24,000.00	-19,023.06	20.7%
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	4,976.94	24,500.00	-19,523.06	20.3%
66900 · Eastern Shore Room	163.86	500.00	-336.14	32.8%
Total 66000 · Materials	24,346.48	91,876.00	-67,529.52	26.5%

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	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
67000 · Other				
67100 · Postage	200.00			
67200 · Travel	1,201.41	6,000.00	-4,798.59	20.0%
67300 · Dues	35.00	1,000.00	-965.00	3.5%
67000 · Other - Other	924.48	2,200.00	-1,275.52	42.0%
Total 67000 · Other	2,360.89	9,200.00	-6,839.11	25.7%
68000 · Miscellaneous				
68100 · Bank Fees	36.00	150.00	-114.00	24.0%
68200 · Returned Checks	0.00	0.00	0.00	0.0%
68300 · Refunds	-17.71	0.00	-17.71	100.0%
68000 · Miscellaneous - Other	85.00	0.00	85.00	100.0%
Total 68000 · Miscellaneous	103.29	150.00	-46.71	68.9%
Total 60000 · EXPENSES	175,186.80	701,560.00	-526,373.20	25.0%
6480 · Miscellaneous	328.77	1,000.00	-671.23	32.9%
68600 · Continuing Education	140.19	5,000.00	-4,859.81	2.8%
69000 · Professional Services				
69001 · Professional Services, Financial	4,455.00	15,000.00	-10,545.00	29.7%
69002 · Professional, Library Services	6,820.55	5,000.00	1,820.55	136.4%
Total 69000 · Professional Services	11,275.55	20,000.00	-8,724.45	56.4%
Total Expense	186,931.31	727,560.00	-540,628.69	25.7%
Net Ordinary Income	13,367.36	10,173.00	3,194.36	131.4%
Other Income/Expense				
Other Income				
7010 · Interest Income	0.00	0.00	0.00	0.0%
7030 · Other Income	0.00	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.00	0.0%
Other Expense				
8010 · Other Expenses	57,426.99	10,173.00	47,253.99	564.5%
Total Other Expense	57,426.99	10,173.00	47,253.99	564.5%
Net Other Income	-57,426.99	-10,173.00	-47,253.99	564.5%
Net Income	-44,059.63	0.00	-44,059.63	100.0%