

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	0.00	2,000.00	-2,000.00	0.0%
42020 · NFL Friends	336.00	5,000.00	-4,664.00	6.7%
42030 · Contributions Unrestricted	0.00	1,500.00	-1,500.00	0.0%
42040 · Contributions Restricted	0.00	2,000.00	-2,000.00	0.0%
42050 · Legacies & Bequests	100.00	0.00	100.00	100.0%
42000 · Contributions - Other	0.00	0.00	0.00	0.0%
Total 42000 · Contributions	436.00	10,500.00	-10,064.00	4.2%
43000 · Reimbursements				
43010 · ESPL	0.00	500.00	-500.00	0.0%
43020 · Island	0.00	1,000.00	-1,000.00	0.0%
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	5,919.61	0.00	5,919.61	100.0%
Total 43000 · Reimbursements	10,579.30	19,525.00	-8,945.70	54.2%
44000 · Fines & Fees				
44010 · Fines	566.19	16,500.00	-15,933.81	3.4%
44020 · Photocopying	654.42	4,500.00	-3,845.58	14.5%
44030 · Fax	454.75	3,000.00	-2,545.25	15.2%
44040 · Other	223.85	0.00	223.85	100.0%
44000 · Fines & Fees - Other	0.00	0.00	0.00	0.0%
Total 44000 · Fines & Fees	1,899.21	24,000.00	-22,100.79	7.9%
45000 · Endowments				
45010 · Edmonds (UBS)	0.00	0.00	0.00	0.0%
45020 · General (Merrill Lynch)	0.00	0.00	0.00	0.0%
45090 · Miscellaneous Endowments	5,110.00	235.00	4,875.00	2,174.5%
45000 · Endowments - Other	0.00	0.00	0.00	0.0%
Total 45000 · Endowments	5,110.00	235.00	4,875.00	2,174.5%
46000 · Private Grants	0.00	2,000.00	-2,000.00	0.0%

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49000 · Miscellaneous Income				
49010 · NOW Interest	0.00	40.00	-40.00	0.0%
49020 · Driver Education Test Proctorin	54.00	0.00	54.00	100.0%
49000 · Miscellaneous Income - Other	0.00	4,000.00	-4,000.00	0.0%
Total 49000 · Miscellaneous Income	54.00	4,040.00	-3,986.00	1.3%
Total 40000 · INCOME	188,645.51	737,733.00	-549,087.49	25.6%
4250 · Grants, Other	3,425.00			
4400 · Gifts	0.00	0.00	0.00	0.0%
4450 · Book Gifts	0.00	0.00	0.00	0.0%
4650 · Dividends	0.00	0.00	0.00	0.0%
Total Income	192,070.51	737,733.00	-545,662.49	26.0%
Expense				
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	573.76	15,000.00	-14,426.24	3.8%
61102 · Building Maintenance, NFL	7.56	7,000.00	-6,992.44	0.1%
61103 · Capital	0.00	0.00	0.00	0.0%
61100 · Building - Other	0.00	0.00	0.00	0.0%
Total 61100 · Building	581.32	22,000.00	-21,418.68	2.6%
61200 · Utilities				
61201 · Fuel Oil	0.00	6,000.00	-6,000.00	0.0%
61202 · Electricity	1,178.37	8,000.00	-6,821.63	14.7%
61203 · Telephone	1,079.68	5,000.00	-3,920.32	21.6%
61200 · Utilities - Other	0.00	0.00	0.00	0.0%
Total 61200 · Utilities	2,258.05	19,000.00	-16,741.95	11.9%
61300 · Vehicle Operation	500.00	4,000.00	-3,500.00	12.5%
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	0.00	0.00	0.00	0.0%
Total 61400 · Insurance	0.00	12,732.00	-12,732.00	0.0%

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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 · Computer Services	0.00	1,000.00	-1,000.00	0.0%
61514 · Internet Services, State	1,788.67	19,773.00	-17,984.33	9.0%
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	445.00	9,000.00	-8,555.00	4.9%
Total 61500 · Computer	2,293.66	37,273.00	-34,979.34	6.2%
Total 61000 · Operations	5,633.03	95,005.00	-89,371.97	5.9%
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	695.90	9,000.00	-8,304.10	7.7%
62300 · Equipment Maintenance - Other	0.00	1,000.00	-1,000.00	0.0%
Total 62300 · Equipment Maintenance	695.90	10,000.00	-9,304.10	7.0%
62000 · Equipment - Other	0.00	0.00	0.00	0.0%
Total 62000 · Equipment	695.90	16,000.00	-15,304.10	4.3%
63000 · Programs				
63100 · Adult	35.00	1,000.00	-965.00	3.5%
63200 · Youth	769.00	3,000.00	-2,231.00	25.6%
63000 · Programs - Other	0.00	0.00	0.00	0.0%
Total 63000 · Programs	804.00	4,000.00	-3,196.00	20.1%
64000 · Personnel				
64010 · Salaries, Professional	0.00	23,000.00	-23,000.00	0.0%
64020 · Salaries, Professional, State	0.00	38,200.00	-38,200.00	0.0%
64030 · Salaries, Non-professional	0.00	297,671.00	-297,671.00	0.0%
64040 · Professional Services	0.00	0.00	0.00	0.0%
64050 · Payroll Expenses	31,989.21	26,842.00	5,147.21	119.2%
64060 · Continuing Education	0.00	5,000.00	-5,000.00	0.0%
64070 · Retirement	594.71	20,000.00	-19,405.29	3.0%

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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	3,821.08	44,000.00	-40,178.92	8.7%
64086 · Insurance, Dental	260.76	2,000.00	-1,739.24	13.0%
Total 64080 · Insurance	4,087.47	63,100.00	-59,012.53	6.5%
Total 64000 · Personnel	36,671.39	473,813.00	-437,141.61	7.7%
65000 · Supplies				
65100 · Custodial	0.00	3,000.00	-3,000.00	0.0%
65200 · Office	1,360.10	0.00	1,360.10	100.0%
65300 · Library	1,069.17	11,516.00	-10,446.83	9.3%
65000 · Supplies - Other	0.00	2,000.00	-2,000.00	0.0%
Total 65000 · Supplies	2,429.27	16,516.00	-14,086.73	14.7%
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	4,088.40	42,526.00	-38,437.60	9.6%
66312 · Periodicals, State Aid	3,785.21	3,500.00	285.21	108.1%
66313 · Continuations, State Aid	14.99	1,500.00	-1,485.01	1.0%
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	167.21	6,000.00	-5,832.79	2.8%
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	0.00	0.00	0.00	0.0%
66310 · System Materials - Other	0.00	0.00	0.00	0.0%
Total 66310 · System Materials	8,055.81	66,876.00	-58,820.19	12.0%
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	1,368.00	24,000.00	-22,632.00	5.7%
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	1,368.00	24,500.00	-23,132.00	5.6%
66900 · Eastern Shore Room	47.11	500.00	-452.89	9.4%
Total 66000 · Materials	9,470.92	91,876.00	-82,405.08	10.3%
67000 · Postage	908.49	2,200.00	-1,291.51	41.3%

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68000 · Miscellaneous				
68100 · Bank Fees	0.00	150.00	-150.00	0.0%
68200 · Returned Checks	0.00	0.00	0.00	0.0%
68300 · Refunds	0.00	0.00	0.00	0.0%
68400 · Dues	258.00	1,000.00	-742.00	25.8%
68000 · Miscellaneous - Other	35.00	0.00	35.00	100.0%
Total 68000 · Miscellaneous	293.00	1,150.00	-857.00	25.5%
Total 60000 · EXPENSES	56,906.00	700,560.00	-643,654.00	8.1%
6480 · Miscellaneous	188.30	1,000.00	-811.70	18.8%
68500 · Travel	228.37	6,000.00	-5,771.63	3.8%
69000 · Professional Services				
69001 · Professional Services,Financial	1,260.00	15,000.00	-13,740.00	8.4%
69002 · Professional, Library Services	4,929.88	5,000.00	-70.12	98.6%
Total 69000 · Professional Services	6,189.88	20,000.00	-13,810.12	30.9%
Total Expense	63,512.55	727,560.00	-664,047.45	8.7%
Net Ordinary Income	128,557.96	10,173.00	118,384.96	1,263.7%
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	170.27	10,173.00	-10,002.73	1.7%
Total Other Expense	170.27	10,173.00	-10,002.73	1.7%
Net Other Income	-170.27	-10,173.00	10,002.73	1.7%
Net Income	128,387.69	0.00	128,387.69	100.0%