

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	5,496.00	5,000.00	496.00	109.9%
42030 · Contributions Unrestricted	565.99	1,500.00	-934.01	37.7%
42040 · Contributions Restricted	-290.47	2,000.00	-2,290.47	-14.5%
42050 · Legacies & Bequests	391.73			
42000 · Contributions - Other	75.00			
Total 42000 · Contributions	6,727.35	9,500.00	-2,772.65	70.8%
43000 · Reimbursements				
43010 · ESPL	173.02	500.00	-326.98	34.6%
43020 · Island	116.97	1,000.00	-883.03	11.7%
43030 · Cape Charles	8,956.66	18,000.00	-9,043.34	49.8%
43040 · Book Replacement	114.35	25.00	89.35	457.4%
43000 · Reimbursements - Other	168.00			
Total 43000 · Reimbursements	9,529.00	19,525.00	-9,996.00	48.8%
44000 · Fines & Fees				
44010 · Fines	6,201.74	22,000.00	-15,798.26	28.2%
44020 · Photocopying	4,870.11	12,000.00	-7,129.89	40.6%
44030 · Fax	2,764.32	1,200.00	1,564.32	230.4%
44040 · Other	512.83	600.00	-87.17	85.5%
44000 · Fines & Fees - Other	8,561.43			
Total 44000 · Fines & Fees	22,910.43	35,800.00	-12,889.57	64.0%
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%

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

	Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget
49000 · Miscellaneous Income				
49010 · NOW Interest	35.17	20.00	15.17	175.9%
49020 · Driver Education Test Proctorin	145.00			
49000 · Miscellaneous Income - Other	3,920.02	3,000.00	920.02	130.7%
Total 49000 · Miscellaneous Income	4,100.19	3,020.00	1,080.19	135.8%
Total 40000 · INCOME	678,232.78	705,078.00	-26,845.22	96.2%
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	704.65	0.00	704.65	100.0%
4650 · Dividends	8.19	0.00	8.19	100.0%
Total Income	679,555.62	705,078.00	-25,522.38	96.4%
Expense				
0010 · Transfer Funds	0.00	0.00	0.00	0.0%
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	12,215.23	11,000.00	1,215.23	111.0%
61102 · Building Maintenance, NFL	2,990.14	7,000.00	-4,009.86	42.7%
61100 · Building - Other	427.58			
Total 61100 · Building	15,632.95	18,000.00	-2,367.05	86.8%
61200 · Utilities				
61201 · Fuel Oil	2,193.60	6,000.00	-3,806.40	36.6%
61202 · Electricity	6,440.48	12,000.00	-5,559.52	53.7%
61203 · Telephone	4,587.84	5,000.00	-412.16	91.8%
61200 · Utilities - Other	4,531.60			
Total 61200 · Utilities	17,753.52	23,000.00	-5,246.48	77.2%
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	0.00	320.00	-320.00	0.0%
61400 · Insurance - Other	17,036.75	3,000.00	14,036.75	567.9%
Total 61400 · Insurance	17,036.75	14,689.00	2,347.75	116.0%

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	0.00	4,000.00	-4,000.00	0.0%
61513 · Computer Services	2,233.34	1,000.00	1,233.34	223.3%
61514 · Computer Services, State	22,729.28	20,000.00	2,729.28	113.6%
61515 · Computer Software	99.98	5,000.00	-4,900.02	2.0%
61516 · Computer Software, State	1,675.91	1,575.00	100.91	106.4%
61517 · Contractual Services	9,840.27	8,000.00	1,840.27	123.0%
Total 61500 · Computer	37,478.45	40,575.00	-3,096.55	92.4%
Total 61000 · Operations	89,525.09	100,264.00	-10,738.91	89.3%
62000 · Equipment				
62100 · Equipment, General	0.00	0.00	0.00	0.0%
62200 · Equipment, State	117.00	2,000.00	-1,883.00	5.9%
62300 · Equipment Maintenance				
62310 · Contractual Services	5,786.53			
62320 · Technology	269.20			
62300 · Equipment Maintenance - Other	1,303.77	9,000.00	-7,696.23	14.5%
Total 62300 · Equipment Maintenance	7,359.50	9,000.00	-1,640.50	81.8%
62000 · Equipment - Other	71.85	1,000.00	-928.15	7.2%
Total 62000 · Equipment	7,548.35	12,000.00	-4,451.65	62.9%
63000 · Programs				
63100 · Adult	638.76	3,000.00	-2,361.24	21.3%
63200 · Youth	444.17			
63000 · Programs - Other	400.00			
Total 63000 · Programs	1,482.93	3,000.00	-1,517.07	49.4%
64000 · Personnel				
64040 · Professional Services	29,617.53	26,000.00	3,617.53	113.9%
64050 · Payroll Expenses	332,074.04	352,116.00	-20,041.96	94.3%
64060 · Continuing Education	9,657.13	10,000.00	-342.87	96.6%
64070 · Retirement	5,777.72	13,670.00	-7,892.28	42.3%
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	38,166.43	43,160.00	-4,993.57	88.4%
64086 · Insurance, Dental	1,673.00	960.00	713.00	174.3%
Total 64080 · Insurance	40,618.79	60,176.00	-19,557.21	67.5%
Total 64000 · Personnel	417,745.21	461,962.00	-44,216.79	90.4%

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

	Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget
65000 · Supplies				
65100 · Custodial	859.24	3,000.00	-2,140.76	28.6%
65200 · Office	9,873.46	1,500.00	8,373.46	658.2%
65300 · Library	3,111.14	11,516.00	-8,404.86	27.0%
65000 · Supplies - Other	402.30			
Total 65000 · Supplies	14,246.14	16,016.00	-1,769.86	88.9%
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	34,024.04	42,526.00	-8,501.96	80.0%
66312 · Periodicals, State Aid	902.95	3,500.00	-2,597.05	25.8%
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	2,250.00	12,500.00	-10,250.00	18.0%
66316 · Binding, State Aid	0.00	500.00	-500.00	0.0%
66317 · AV, State Aid	4,805.19	6,000.00	-1,194.81	80.1%
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	510.72			
66321 · Youth Services	640.48			
66322 · Youth Books	116.97			
66310 · System Materials - Other	1,100.89			
Total 66310 · System Materials	47,336.07	66,876.00	-19,539.93	70.8%
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%
66316 · Binding, Local	0.00	0.00	0.00	0.0%
66351 · Books, Affiliates	19,238.28	24,000.00	-4,761.72	80.2%
66352 · AV, Affiliates	477.90	0.00	477.90	100.0%
66350 · Affiliates - Other	0.00	2,000.00	-2,000.00	0.0%
Total 66350 · Affiliates	19,716.18	26,000.00	-6,283.82	75.8%
66900 · Eastern Shore Room	2,938.93	1,000.00	1,938.93	293.9%
Total 66000 · Materials	69,991.18	93,876.00	-23,884.82	74.6%
67000 · Postage	2,007.75	4,000.00	-1,992.25	50.2%

9:48 AM

06/09/17

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
68000 · Miscellaneous				
68100 · Bank Fees	586.67	150.00	436.67	391.1%
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	53.95			
Total 68000 · Miscellaneous	3,906.57	1,150.00	2,756.57	339.7%
Total 60000 · EXPENSES	606,453.22	692,268.00	-85,814.78	87.6%
6480 · Miscellaneous	4,150.07	1,454.00	2,696.07	285.4%
68500 · Travel	4,751.41	2,000.00	2,751.41	237.6%
Total Expense	615,354.70	695,722.00	-80,367.30	88.4%
Net Ordinary Income	64,200.92	9,356.00	54,844.92	686.2%
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	64,409.20	9,356.00	55,053.20	688.4%