

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	82,501.00	160,167.00	-77,666.00	51.5%
Total 41000 · Government Income	341,134.00	677,433.00	-336,299.00	50.4%
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	231.70	1,000.00	-768.30	23.2%
43030 · Cape Charles	4,659.69	18,000.00	-13,340.31	25.9%
43040 · Book Replacement	81.82	25.00	56.82	327.3%
43000 · Reimbursements - Other	0.00	0.00	0.00	0.0%
Total 43000 · Reimbursements	5,455.74	19,525.00	-14,069.26	27.9%
44000 · Fines & Fees				
44010 · Fines	3,532.46	16,500.00	-12,967.54	21.4%
44020 · Photocopying	3,069.07	4,500.00	-1,430.93	68.2%
44030 · Fax	2,159.01	3,000.00	-840.99	72.0%
44040 · Other	1,417.06	0.00	1,417.06	100.0%
44000 · Fines & Fees - Other	0.00	0.00	0.00	0.0%
Total 44000 · Fines & Fees	10,177.60	24,000.00	-13,822.40	42.4%
45000 · Endowments				
45010 · Edmonds (UBS)	0.00	0.00	0.00	0.0%
45020 · General (Merrill Lynch)	11,609.11	0.00	11,609.11	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	11,627.71	235.00	11,392.71	4,948.0%
46000 · Private Grants	0.00	2,000.00	-2,000.00	0.0%

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49000 · Miscellaneous Income				
49010 · NOW Interest	19.37	40.00	-20.63	48.4%
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	509.93	4,040.00	-3,530.07	12.6%
Total 40000 · INCOME	381,794.99	737,733.00	-355,938.01	51.8%
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	385,374.99	737,733.00	-352,358.01	52.2%
Expense				
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	9,193.63	15,000.00	-5,806.37	61.3%
61102 · Building Maintenance, NFL	1,757.61	7,000.00	-5,242.39	25.1%
61103 · Capital	0.00	0.00	0.00	0.0%
61100 · Building - Other	0.00	0.00	0.00	0.0%
Total 61100 · Building	10,951.24	22,000.00	-11,048.76	49.8%
61200 · Utilities				
61201 · Fuel Oil	1,489.16	6,000.00	-4,510.84	24.8%
61202 · Electricity	5,092.10	8,000.00	-2,907.90	63.7%
61203 · Telephone	4,997.57	5,000.00	-2.43	100.0%
61200 · Utilities - Other	0.00	0.00	0.00	0.0%
Total 61200 · Utilities	11,578.83	19,000.00	-7,421.17	60.9%
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	0.00	4,000.00	-4,000.00	0.0%
61513 · Online Services	4,428.51	1,000.00	3,428.51	442.9%
61514 · Internet Services, State	8,150.80	19,773.00	-11,622.20	41.2%
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%
61500 · Computer - Other	3,274.00			
Total 61500 · Computer	<u>18,454.29</u>	<u>37,273.00</u>	<u>-18,818.71</u>	<u>49.5%</u>
Total 61000 · Operations	44,356.51	95,005.00	-50,648.49	46.7%
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	<u>2,596.90</u>	<u>10,000.00</u>	<u>-7,403.10</u>	<u>26.0%</u>
62000 · Equipment - Other	0.00	0.00	0.00	0.0%
Total 62000 · Equipment	<u>2,596.90</u>	<u>16,000.00</u>	<u>-13,403.10</u>	<u>16.2%</u>
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	<u>1,060.87</u>	<u>4,000.00</u>	<u>-2,939.13</u>	<u>26.5%</u>
64000 · Personnel				
64010 · Salaries - Director	25,500.00	61,200.00	-35,700.00	41.7%
64020 · Salaries - Other	68,064.21	163,841.00	-95,776.79	41.5%
64030 · Hourly Employees	55,659.85	125,830.00	-70,170.15	44.2%
64040 · Professional Services	0.00	0.00	0.00	0.0%
64050 · Payroll Expenses	13,778.39	26,842.00	-13,063.61	51.3%
64070 · Retirement	3,012.31	20,000.00	-16,987.69	15.1%
64080 · Insurance				
64082 · Insurance, Worker's Comp.	0.00	13,100.00	-13,100.00	0.0%
64083 · Insurance, Life	5.55	3,000.00	-2,994.45	0.2%
64084 · Insurance, Gen, Liability	-0.16	1,000.00	-1,000.16	-0.0%
64085 · Insurance, Medical	19,105.40	44,000.00	-24,894.60	43.4%
64086 · Insurance, Dental	467.30	2,000.00	-1,532.70	23.4%
Total 64080 · Insurance	<u>19,578.09</u>	<u>63,100.00</u>	<u>-43,521.91</u>	<u>31.0%</u>

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64090 · Liability Reserve	3,335.00	8,000.00	-4,665.00	41.7%
Total 64000 · Personnel	188,927.85	468,813.00	-279,885.15	40.3%
65000 · Supplies				
65100 · Custodial	434.14	3,000.00	-2,565.86	14.5%
65200 · Office	2,894.49	0.00	2,894.49	100.0%
65300 · Library	5,318.22	11,516.00	-6,197.78	46.2%
65400 · Youth Program Supplies	334.91	2,000.00	-1,665.09	16.7%
65000 · Supplies - Other	74.44	0.00	74.44	100.0%
Total 65000 · Supplies	9,056.20	16,516.00	-7,459.80	54.8%
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	18,905.85	42,526.00	-23,620.15	44.5%
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	2,416.90	6,000.00	-3,583.10	40.3%
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	801.47	0.00	801.47	100.0%
66310 · System Materials - Other	0.00	0.00	0.00	0.0%
Total 66310 · System Materials	27,047.74	66,876.00	-39,828.26	40.4%
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	5,732.21	24,000.00	-18,267.79	23.9%
66352 · AV, Affiliates	0.00	500.00	-500.00	0.0%
66350 · Affiliates - Other	-48.37	0.00	-48.37	100.0%
Total 66350 · Affiliates	5,683.84	24,500.00	-18,816.16	23.2%
66900 · Eastern Shore Room	163.86	500.00	-336.14	32.8%
Total 66000 · Materials	32,895.44	91,876.00	-58,980.56	35.8%

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67000 · Other				
67100 · Postage	944.39	2,200.00	-1,255.61	42.9%
67200 · Travel	2,054.64	6,000.00	-3,945.36	34.2%
67300 · Dues	347.00	1,000.00	-653.00	34.7%
67000 · Other - Other	892.50	0.00	892.50	100.0%
Total 67000 · Other	4,238.53	9,200.00	-4,961.47	46.1%
68000 · Miscellaneous				
68100 · Bank Fees	131.33	150.00	-18.67	87.6%
68200 · Returned Checks	0.00	0.00	0.00	0.0%
68300 · Refunds	23.95	0.00	23.95	100.0%
68000 · Miscellaneous - Other	1,842.95	1,000.00	842.95	184.3%
Total 68000 · Miscellaneous	1,998.23	1,150.00	848.23	173.8%
Total 60000 · EXPENSES	285,130.53	702,560.00	-417,429.47	40.6%
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	300,376.99	727,560.00	-427,183.01	41.3%
Net Ordinary Income	84,998.00	10,173.00	74,825.00	835.5%
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	4,240.00	10,173.00	-5,933.00	41.7%
8020 · Miscellaneous	54,760.54			
Total Other Expense	59,000.54	10,173.00	48,827.54	580.0%
Net Other Income	-58,986.21	-10,173.00	-48,813.21	579.8%
Net Income	26,011.79	0.00	26,011.79	100.0%