

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	292,280.25	389,707.00	-97,426.75	75.0%
41020 · Northampton County	95,669.25	127,559.00	-31,889.75	75.0%
41030 · State Aid	123,751.50	165,002.00	-41,250.50	75.0%
Total 41000 · Government Income	511,701.00	682,268.00	-170,567.00	75.0%
42000 · Contributions				
42010 · ESPL Friends	1,144.71	2,000.00	-855.29	57.2%
42020 · NFL Friends	9,350.00	5,000.00	4,350.00	187.0%
42030 · Contributions Unrestricted	910.30	1,500.00	-589.70	60.7%
42040 · Contributions Restricted	2,344.54	2,000.00	344.54	117.2%
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	14,014.55	10,500.00	3,514.55	133.5%
43000 · Reimbursements				
43010 · ESPL	482.53	500.00	-17.47	96.5%
43020 · Island	464.10	1,000.00	-535.90	46.4%
43030 · Cape Charles	7,961.79	18,000.00	-10,038.21	44.2%
43040 · Book Replacement	81.82	200.00	-118.18	40.9%
43000 · Reimbursements - Other	0.00	0.00	0.00	0.0%
Total 43000 · Reimbursements	8,990.24	19,700.00	-10,709.76	45.6%
44000 · Fines & Fees				
44010 · Fines	4,368.59	7,500.00	-3,131.41	58.2%
44020 · Photocopying	3,349.93	6,500.00	-3,150.07	51.5%
44030 · Fax	2,457.31	4,500.00	-2,042.69	54.6%
44040 · Other	1,894.95	2,500.00	-605.05	75.8%
44000 · Fines & Fees - Other	0.00	0.00	0.00	0.0%
Total 44000 · Fines & Fees	12,070.78	21,000.00	-8,929.22	57.5%
45000 · Endowments				
45010 · Edmonds (UBS)	0.00	0.00	0.00	0.0%
45020 · General (Merrill Lynch)	13,075.76	11,000.00	2,075.76	118.9%
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	13,094.36	11,235.00	1,859.36	116.5%
46000 · Private Grants	500.00	2,000.00	-1,500.00	25.0%

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49000 · Miscellaneous Income				
49010 · NOW Interest	26.76	40.00	-13.24	66.9%
49020 · Driver Education Test Proctorin	129.00	400.00	-271.00	32.3%
49000 · Miscellaneous Income - Other	361.56	1,550.00	-1,188.44	23.3%
Total 49000 · Miscellaneous Income	<u>517.32</u>	<u>1,990.00</u>	<u>-1,472.68</u>	<u>26.0%</u>
Total 40000 · INCOME	560,888.25	748,693.00	-187,804.75	74.9%
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	<u>564,468.25</u>	<u>748,693.00</u>	<u>-184,224.75</u>	<u>75.4%</u>
Expense				
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	22,128.90	15,000.00	7,128.90	147.5%
61102 · Building Maintenance, NFL	2,298.80	4,000.00	-1,701.20	57.5%
61103 · Capital	0.00	0.00	0.00	0.0%
61100 · Building - Other	0.00	0.00	0.00	0.0%
Total 61100 · Building	<u>24,427.70</u>	<u>19,000.00</u>	<u>5,427.70</u>	<u>128.6%</u>
61200 · Utilities				
61201 · Fuel Oil	2,139.79	3,000.00	-860.21	71.3%
61202 · Electricity	6,566.97	13,000.00	-6,433.03	50.5%
61203 · Telephone	7,527.89	13,500.00	-5,972.11	55.8%
61200 · Utilities - Other	0.00	0.00	0.00	0.0%
Total 61200 · Utilities	<u>16,234.65</u>	<u>29,500.00</u>	<u>-13,265.35</u>	<u>55.0%</u>
61300 · Vehicle Operation	1,798.90	3,800.00	-2,001.10	47.3%
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	2,143.00	1,414.00	729.00	151.6%
61400 · Insurance - Other	2,143.00	0.00	2,143.00	100.0%
Total 61400 · Insurance	<u>4,286.00</u>	<u>12,732.00</u>	<u>-8,446.00</u>	<u>33.7%</u>

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61500 · Computer				
61510 · Computer Hardware	59.99	500.00	-440.01	12.0%
61511 · Computer Hardware, State	0.00	500.00	-500.00	0.0%
61513 · Online Services	5,719.33	8,500.00	-2,780.67	67.3%
61514 · Internet Services, State	12,154.80	26,487.00	-14,332.20	45.9%
61515 · Computer Software	39.99	0.00	39.99	100.0%
61516 · Computer Software, State	276.00	500.00	-224.00	55.2%
61517 · Computer Maintenance	3,115.00	5,500.00	-2,385.00	56.6%
61500 · Computer - Other	3,274.00			
Total 61500 · Computer	24,639.11	41,987.00	-17,347.89	58.7%
Total 61000 · Operations	71,386.36	107,019.00	-35,632.64	66.7%
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	3,541.00	8,000.00	-4,459.00	44.3%
62300 · Equipment Maintenance - Other	75.00	1,000.00	-925.00	7.5%
Total 62300 · Equipment Maintenance	3,616.00	9,000.00	-5,384.00	40.2%
62000 · Equipment - Other	0.00	200.00	-200.00	0.0%
Total 62000 · Equipment	3,616.00	15,200.00	-11,584.00	23.8%
63000 · Programs				
63100 · Adult	35.00	0.00	35.00	100.0%
63200 · Youth	1,109.76	0.00	1,109.76	100.0%
63000 · Programs - Other	113.55	1,500.00	-1,386.45	7.6%
Total 63000 · Programs	1,258.31	1,500.00	-241.69	83.9%
64000 · Personnel				
64010 · Salaries - Director	38,358.29	61,200.00	-22,841.71	62.7%
64020 · Salaries - Other	103,360.05	164,700.00	-61,339.95	62.8%
64030 · Hourly Employees	83,867.61	134,000.00	-50,132.39	62.6%
64040 · Professional Services	0.00	0.00	0.00	0.0%
64050 · Payroll Expenses	21,161.99	32,000.00	-10,838.01	66.1%
64070 · Retirement	4,519.12	6,500.00	-1,980.88	69.5%
64080 · Insurance				
64082 · Insurance, Worker's Comp.	0.00	0.00	0.00	0.0%
64083 · Insurance, Life	5.49	0.00	5.49	100.0%
64084 · Insurance, Gen, Liability	-0.17	0.00	-0.17	100.0%
64085 · Insurance, Medical	28,658.10	45,000.00	-16,341.90	63.7%
64086 · Insurance, Dental	700.95	1,000.00	-299.05	70.1%
Total 64080 · Insurance	29,364.37	46,000.00	-16,635.63	63.8%

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64090 · Liability Reserve	4,669.00	8,000.00	-3,331.00	58.4%
Total 64000 · Personnel	285,300.43	452,400.00	-167,099.57	63.1%
65000 · Supplies				
65100 · Custodial	562.20	1,000.00	-437.80	56.2%
65200 · Office	2,965.05	4,048.00	-1,082.95	73.2%
65300 · Library	5,756.63	11,516.00	-5,759.37	50.0%
65400 · Youth Program Supplies	334.91	500.00	-165.09	67.0%
65000 · Supplies - Other	109.34	1,000.00	-890.66	10.9%
Total 65000 · Supplies	9,728.13	18,064.00	-8,335.87	53.9%
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	25,070.81	43,213.00	-18,142.19	58.0%
66312 · Periodicals, State Aid	4,847.52	4,523.00	324.52	107.2%
66313 · Continuations, State Aid	435.98	500.00	-64.02	87.2%
66314 · Microforms, State Aid	0.00	0.00	0.00	0.0%
66315 · Electronic Resources, State Aid	0.00	0.00	0.00	0.0%
66316 · Binding, State Aid	0.00	0.00	0.00	0.0%
66317 · AV, State Aid	3,183.65	6,000.00	-2,816.35	53.1%
66318 · Other Non-Book, State Aid	0.00	0.00	0.00	0.0%
66319 · VBCF Grant Expenses	0.00	0.00	0.00	0.0%
66320 · Cape Charles Contract #15	1,310.60	13,350.00	-12,039.40	9.8%
66310 · System Materials - Other	0.00	0.00	0.00	0.0%
Total 66310 · System Materials	34,848.56	67,586.00	-32,737.44	51.6%
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	10,956.85	24,000.00	-13,043.15	45.7%
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	10,956.85	24,500.00	-13,543.15	44.7%
66900 · Eastern Shore Room	235.00	500.00	-265.00	47.0%
Total 66000 · Materials	46,040.41	92,586.00	-46,545.59	49.7%

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67000 · Other				
67100 · Postage	2,079.18	2,200.00	-120.82	94.5%
67200 · Travel	2,254.77	5,285.00	-3,030.23	42.7%
67300 · Dues	94.00	500.00	-406.00	18.8%
67000 · Other - Other	892.50	0.00	892.50	100.0%
Total 67000 · Other	5,320.45	7,985.00	-2,664.55	66.6%
68000 · Miscellaneous				
68100 · Bank Fees	155.33	400.00	-244.67	38.8%
68200 · Returned Checks	0.00	0.00	0.00	0.0%
68300 · Refunds	23.95	80.00	-56.05	29.9%
68000 · Miscellaneous - Other	2,259.95	1,000.00	1,259.95	226.0%
Total 68000 · Miscellaneous	2,439.23	1,480.00	959.23	164.8%
Total 60000 · EXPENSES	425,089.32	696,234.00	-271,144.68	61.1%
68600 · Continuing Education	269.19	4,000.00	-3,730.81	6.7%
69000 · Professional Services				
69001 · Professional Services, Financial	11,445.00	16,785.00	-5,340.00	68.2%
69002 · Professional, Library Services	3,124.37	5,000.00	-1,875.63	62.5%
69000 · Professional Services - Other	5,503.15	12,090.00	-6,586.85	45.5%
Total 69000 · Professional Services	20,072.52	33,875.00	-13,802.48	59.3%
Total Expense	445,431.03	734,109.00	-288,677.97	60.7%
Net Ordinary Income	119,037.22	14,584.00	104,453.22	816.2%
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	5,936.00	4,276.00	1,660.00	138.8%
8020 · Miscellaneous	54,712.72	9,000.00	45,712.72	607.9%
Total Other Expense	60,648.72	13,276.00	47,372.72	456.8%
Net Other Income	-60,634.39	-13,276.00	-47,358.39	456.7%
Net Income	58,402.83	1,308.00	57,094.83	4,465.0%