

**Eastern Shore Public Library**  
**Profit & Loss Budget vs. Actual**  
 July 2017 through June 2018

	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>40000 · INCOME</b>				
<b>41000 · Government Income</b>				
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%
<b>Total 41000 · Government Income</b>	511,701.00	682,268.00	-170,567.00	75.0%
<b>42000 · Contributions</b>				
42010 · ESPL Friends	1,497.68	2,000.00	-502.32	74.9%
42020 · NFL Friends	9,350.00	5,000.00	4,350.00	187.0%
42030 · Contributions Unrestricted	1,410.30	1,500.00	-89.70	94.0%
42040 · Contributions Restricted	2,394.54	2,000.00	394.54	119.7%
42050 · Legacies & Bequests	265.00	0.00	265.00	100.0%
42000 · Contributions - Other	0.00	0.00	0.00	0.0%
<b>Total 42000 · Contributions</b>	14,917.52	10,500.00	4,417.52	142.1%
<b>43000 · Reimbursements</b>				
43010 · ESPL	482.53	500.00	-17.47	96.5%
43020 · Island	877.28	1,000.00	-122.72	87.7%
43030 · Cape Charles	12,771.10	18,000.00	-5,228.90	71.0%
43040 · Book Replacement	220.67	200.00	20.67	110.3%
43000 · Reimbursements - Other	0.00	0.00	0.00	0.0%
<b>Total 43000 · Reimbursements</b>	14,351.58	19,700.00	-5,348.42	72.9%
<b>44000 · Fines &amp; Fees</b>				
44010 · Fines	4,562.58	7,500.00	-2,937.42	60.8%
44020 · Photocopying	4,116.44	6,500.00	-2,383.56	63.3%
44030 · Fax	2,537.31	4,500.00	-1,962.69	56.4%
44040 · Other	1,894.95	2,500.00	-605.05	75.8%
44000 · Fines & Fees - Other	0.00	0.00	0.00	0.0%
<b>Total 44000 · Fines &amp; Fees</b>	13,111.28	21,000.00	-7,888.72	62.4%
<b>45000 · Endowments</b>				
45010 · Edmonds (UBS)	0.00	0.00	0.00	0.0%
45020 · General (Merrill Lynch)	13,089.35	11,000.00	2,089.35	119.0%
45090 · Miscellaneous Endowments	18.60	235.00	-216.40	7.9%
45000 · Endowments - Other	0.00	0.00	0.00	0.0%
<b>Total 45000 · Endowments</b>	13,107.95	11,235.00	1,872.95	116.7%
<b>46000 · Private Grants</b>	500.00	2,000.00	-1,500.00	25.0%

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<b>49000 · Miscellaneous Income</b>				
49010 · NOW Interest	26.76	40.00	-13.24	66.9%
49020 · Driver Education Test Proctorin	159.00	400.00	-241.00	39.8%
49000 · Miscellaneous Income - Other	1,063.46	1,550.00	-486.54	68.6%
<b>Total 49000 · Miscellaneous Income</b>	<u>1,249.22</u>	<u>1,990.00</u>	<u>-740.78</u>	<u>62.8%</u>
<b>Total 40000 · INCOME</b>	568,938.55	748,693.00	-179,754.45	76.0%
<b>4250 · Grants, Other</b>	3,425.00			
4400 · Gifts	180.00	0.00	180.00	100.0%
4450 · Book Gifts	0.00	0.00	0.00	0.0%
4650 · Dividends	0.00	0.00	0.00	0.0%
<b>Total Income</b>	<u>572,543.55</u>	<u>748,693.00</u>	<u>-176,149.45</u>	<u>76.5%</u>
<b>Expense</b>				
<b>60000 · EXPENSES</b>				
<b>61000 · Operations</b>				
<b>61100 · Building</b>				
61101 · Building Maintenance	13,620.78	15,000.00	-1,379.22	90.8%
61102 · Building Maintenance, NFL	2,726.38	4,000.00	-1,273.62	68.2%
61103 · Capital	73,288.81	0.00	73,288.81	100.0%
61100 · Building - Other	0.00	0.00	0.00	0.0%
<b>Total 61100 · Building</b>	<u>89,635.97</u>	<u>19,000.00</u>	<u>70,635.97</u>	<u>471.8%</u>
<b>61200 · Utilities</b>				
61201 · Fuel Oil	2,139.79	3,000.00	-860.21	71.3%
61202 · Electricity	7,654.21	13,000.00	-5,345.79	58.9%
61203 · Telephone	7,901.01	13,500.00	-5,598.99	58.5%
61200 · Utilities - Other	0.00	0.00	0.00	0.0%
<b>Total 61200 · Utilities</b>	<u>17,695.01</u>	<u>29,500.00</u>	<u>-11,804.99</u>	<u>60.0%</u>
<b>61300 · Vehicle Operation</b>	1,798.90	3,800.00	-2,001.10	47.3%
<b>61400 · Insurance</b>				
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%
<b>Total 61400 · Insurance</b>	<u>4,286.00</u>	<u>12,732.00</u>	<u>-8,446.00</u>	<u>33.7%</u>

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<b>61500 · Computer</b>				
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	6,347.24	8,500.00	-2,152.76	74.7%
61514 · Internet Services, State	18,110.72	26,487.00	-8,376.28	68.4%
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	3,560.00	5,500.00	-1,940.00	64.7%
61500 · Computer - Other	3,274.00			
<b>Total 61500 · Computer</b>	<u>31,667.94</u>	<u>41,987.00</u>	<u>-10,319.06</u>	<u>75.4%</u>
<b>Total 61000 · Operations</b>	145,083.82	107,019.00	38,064.82	135.6%
<b>62000 · Equipment</b>				
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	4,001.44	8,000.00	-3,998.56	50.0%
62300 · Equipment Maintenance - Other	21.05	1,000.00	-978.95	2.1%
<b>Total 62300 · Equipment Maintenance</b>	<u>4,022.49</u>	<u>9,000.00</u>	<u>-4,977.51</u>	<u>44.7%</u>
62000 · Equipment - Other	0.00	200.00	-200.00	0.0%
<b>Total 62000 · Equipment</b>	<u>4,022.49</u>	<u>15,200.00</u>	<u>-11,177.51</u>	<u>26.5%</u>
<b>63000 · Programs</b>				
63100 · Adult	35.00	0.00	35.00	100.0%
63200 · Youth	1,274.76	0.00	1,274.76	100.0%
63000 · Programs - Other	229.92	1,500.00	-1,270.08	15.3%
<b>Total 63000 · Programs</b>	<u>1,539.68</u>	<u>1,500.00</u>	<u>39.68</u>	<u>102.6%</u>
<b>64000 · Personnel</b>				
64010 · Salaries - Director	40,908.29	61,200.00	-20,291.71	66.8%
64020 · Salaries - Other	110,051.88	164,700.00	-54,648.12	66.8%
64030 · Hourly Employees	89,764.71	134,000.00	-44,235.29	67.0%
64040 · Professional Services	0.00	0.00	0.00	0.0%
64050 · Payroll Expenses	22,668.41	32,000.00	-9,331.59	70.8%
64070 · Retirement	4,894.29	6,500.00	-1,605.71	75.3%
64080 · Insurance				
64082 · Insurance, Worker's Comp.	0.00	0.00	0.00	0.0%
64083 · Insurance, Life	5.61	0.00	5.61	100.0%
64084 · Insurance, Gen, Liability	-0.17	0.00	-0.17	100.0%
64085 · Insurance, Medical	30,250.67	45,000.00	-14,749.33	67.2%
64086 · Insurance, Dental	740.70	1,000.00	-259.30	74.1%
<b>Total 64080 · Insurance</b>	<u>30,996.81</u>	<u>46,000.00</u>	<u>-15,003.19</u>	<u>67.4%</u>

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<b>64090 · Liability Reserve</b>	5,336.00	8,000.00	-2,664.00	66.7%
<b>Total 64000 · Personnel</b>	304,620.39	452,400.00	-147,779.61	67.3%
<b>65000 · Supplies</b>				
65100 · Custodial	562.20	1,000.00	-437.80	56.2%
65200 · Office	2,872.21	4,048.00	-1,175.79	71.0%
65300 · Library	7,024.57	11,516.00	-4,491.43	61.0%
65400 · Youth Program Supplies	334.91	500.00	-165.09	67.0%
65000 · Supplies - Other	125.19	1,000.00	-874.81	12.5%
<b>Total 65000 · Supplies</b>	10,919.08	18,064.00	-7,144.92	60.4%
<b>66000 · Materials</b>				
<b>66310 · System Materials</b>				
66311 · Books, State Aid	26,943.11	43,213.00	-16,269.89	62.3%
66312 · Periodicals, State Aid	4,847.52	4,523.00	324.52	107.2%
66313 · Continuations, State Aid	459.98	500.00	-40.02	92.0%
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	4,056.16	6,000.00	-1,943.84	67.6%
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	1,368.33	13,350.00	-11,981.67	10.2%
66310 · System Materials - Other	0.00	0.00	0.00	0.0%
<b>Total 66310 · System Materials</b>	37,675.10	67,586.00	-29,910.90	55.7%
<b>66350 · Affiliates</b>				
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	13,569.64	24,000.00	-10,430.36	56.5%
66352 · AV, Affiliates	0.00	500.00	-500.00	0.0%
66350 · Affiliates - Other	0.00	0.00	0.00	0.0%
<b>Total 66350 · Affiliates</b>	13,569.64	24,500.00	-10,930.36	55.4%
<b>66900 · Eastern Shore Room</b>	235.00	500.00	-265.00	47.0%
<b>Total 66000 · Materials</b>	51,479.74	92,586.00	-41,106.26	55.6%

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<b>67000 · Other</b>				
67100 · Postage	2,095.17	2,200.00	-104.83	95.2%
67200 · Travel	2,258.22	5,285.00	-3,026.78	42.7%
67300 · Dues	572.00	500.00	72.00	114.4%
67000 · Other - Other	892.50	0.00	892.50	100.0%
<b>Total 67000 · Other</b>	5,817.89	7,985.00	-2,167.11	72.9%
<b>68000 · Miscellaneous</b>				
68100 · Bank Fees	181.00	400.00	-219.00	45.3%
68200 · Returned Checks	0.00	0.00	0.00	0.0%
68300 · Refunds	23.95	80.00	-56.05	29.9%
68000 · Miscellaneous - Other	2,243.95	1,000.00	1,243.95	224.4%
<b>Total 68000 · Miscellaneous</b>	2,448.90	1,480.00	968.90	165.5%
<b>Total 60000 · EXPENSES</b>	525,931.99	696,234.00	-170,302.01	75.5%
<b>68600 · Continuing Education</b>	340.44	4,000.00	-3,659.56	8.5%
<b>69000 · Professional Services</b>				
69001 · Professional Services, Financial	13,470.00	16,785.00	-3,315.00	80.3%
69002 · Professional, Library Services	3,543.10	5,000.00	-1,456.90	70.9%
69000 · Professional Services - Other	5,503.15	12,090.00	-6,586.85	45.5%
<b>Total 69000 · Professional Services</b>	22,516.25	33,875.00	-11,358.75	66.5%
<b>Total Expense</b>	548,788.68	734,109.00	-185,320.32	74.8%
<b>Net Ordinary Income</b>	23,754.87	14,584.00	9,170.87	162.9%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
7010 · Interest Income	17.88	0.00	17.88	100.0%
7030 · Other Income	0.00	0.00	0.00	0.0%
<b>Total Other Income</b>	17.88	0.00	17.88	100.0%
<b>Other Expense</b>				
8010 · Reserve	6,784.00	4,276.00	2,508.00	158.7%
8020 · Miscellaneous	54,712.72	9,000.00	45,712.72	607.9%
<b>Total Other Expense</b>	61,496.72	13,276.00	48,220.72	463.2%
<b>Net Other Income</b>	-61,478.84	-13,276.00	-48,202.84	463.1%
<b>Net Income</b>	<b>-37,723.97</b>	<b>1,308.00</b>	<b>-39,031.97</b>	<b>-2,884.1%</b>