

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	1,497.68	2,000.00	-502.32	74.9%
42020 · NFL Friends	11,236.84	5,000.00	6,236.84	224.7%
42030 · Contributions Unrestricted	1,653.49	1,500.00	153.49	110.2%
42040 · Contributions Restricted	3,828.31	2,000.00	1,828.31	191.4%
42050 · Legacies & Bequests	966.90	0.00	966.90	100.0%
42000 · Contributions - Other	0.00	0.00	0.00	0.0%
Total 42000 · Contributions	19,183.22	10,500.00	8,683.22	182.7%
43000 · Reimbursements				
43010 · ESPL	482.53	500.00	-17.47	96.5%
43020 · Island	892.46	1,000.00	-107.54	89.2%
43030 · Cape Charles	14,423.32	18,000.00	-3,576.68	80.1%
43040 · Book Replacement	293.46	200.00	93.46	146.7%
43000 · Reimbursements - Other	0.00	0.00	0.00	0.0%
Total 43000 · Reimbursements	16,091.77	19,700.00	-3,608.23	81.7%
44000 · Fines & Fees				
44010 · Fines	4,987.93	7,500.00	-2,512.07	66.5%
44020 · Photocopying	4,372.34	6,500.00	-2,127.66	67.3%
44030 · Fax	3,826.34	4,500.00	-673.66	85.0%
44040 · Other	1,705.81	2,500.00	-794.19	68.2%
44000 · Fines & Fees - Other	692.36	0.00	692.36	100.0%
Total 44000 · Fines & Fees	15,584.78	21,000.00	-5,415.22	74.2%
45000 · Endowments				
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%
Total 45000 · Endowments	13,107.95	11,235.00	1,872.95	116.7%
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	199.00	400.00	-201.00	49.8%
49000 · Miscellaneous Income - Other	0.00	1,550.00	-1,550.00	0.0%
Total 49000 · Miscellaneous Income	225.76	1,990.00	-1,764.24	11.3%
Total 40000 · INCOME	576,394.48	748,693.00	-172,298.52	77.0%
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	579,819.48	748,693.00	-168,873.52	77.4%
Expense				
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	13,970.05	15,000.00	-1,029.95	93.1%
61102 · Building Maintenance, NFL	2,752.11	4,000.00	-1,247.89	68.8%
61100 · Building - Other	0.00	0.00	0.00	0.0%
Total 61100 · Building	16,722.16	19,000.00	-2,277.84	88.0%
61200 · Utilities				
61201 · Fuel Oil	3,372.75	3,000.00	372.75	112.4%
61202 · Electricity	8,438.29	13,000.00	-4,561.71	64.9%
61203 · Telephone	8,719.68	13,500.00	-4,780.32	64.6%
61200 · Utilities - Other	0.00	0.00	0.00	0.0%
Total 61200 · Utilities	20,530.72	29,500.00	-8,969.28	69.6%
61300 · Vehicle Operation	1,912.22	3,800.00	-1,887.78	50.3%
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	6,064.25	1,414.00	4,650.25	428.9%
61400 · Insurance - Other	5,657.75	0.00	5,657.75	100.0%
Total 61400 · Insurance	11,722.00	12,732.00	-1,010.00	92.1%

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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	6,975.15	8,500.00	-1,524.85	82.1%
61514 · Internet Services, State	19,292.72	26,487.00	-7,194.28	72.8%
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	4,005.00	5,500.00	-1,495.00	72.8%
61500 · Computer - Other	3,274.00			
Total 61500 · Computer	33,922.85	41,987.00	-8,064.15	80.8%
Total 61000 · Operations	84,809.95	107,019.00	-22,209.05	79.2%
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	4,596.28	8,000.00	-3,403.72	57.5%
62300 · Equipment Maintenance - Other	21.05	1,000.00	-978.95	2.1%
Total 62300 · Equipment Maintenance	4,617.33	9,000.00	-4,382.67	51.3%
62000 · Equipment - Other	0.00	200.00	-200.00	0.0%
Total 62000 · Equipment	4,617.33	15,200.00	-10,582.67	30.4%
63000 · Programs				
63100 · Adult	35.00	0.00	35.00	100.0%
63200 · Youth	1,348.73	0.00	1,348.73	100.0%
63000 · Programs - Other	274.62	1,500.00	-1,225.38	18.3%
Total 63000 · Programs	1,658.35	1,500.00	158.35	110.6%
64000 · Personnel				
64010 · Salaries - Director	46,008.29	61,200.00	-15,191.71	75.2%
64020 · Salaries - Other	123,435.54	164,700.00	-41,264.46	74.9%
64030 · Hourly Employees	101,746.65	134,000.00	-32,253.35	75.9%
64040 · Professional Services	0.00	0.00	0.00	0.0%
64050 · Payroll Expenses	25,590.25	32,000.00	-6,409.75	80.0%
64070 · Retirement	5,488.03	6,500.00	-1,011.97	84.4%
64080 · Insurance				
64082 · Insurance, Worker's Comp.	0.00	0.00	0.00	0.0%
64083 · Insurance, Life	5.52	0.00	5.52	100.0%
64084 · Insurance, Gen, Liability	-0.17	0.00	-0.17	100.0%
64085 · Insurance, Medical	33,435.81	45,000.00	-11,564.19	74.3%
64086 · Insurance, Dental	820.20	1,000.00	-179.80	82.0%
Total 64080 · Insurance	34,261.36	46,000.00	-11,738.64	74.5%

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64090 · Liability Reserve	6,003.00	8,000.00	-1,997.00	75.0%
Total 64000 · Personnel	342,533.12	452,400.00	-109,866.88	75.7%
65000 · Supplies				
65100 · Custodial	562.20	1,000.00	-437.80	56.2%
65200 · Office	3,464.06	4,048.00	-583.94	85.6%
65300 · Library	8,061.89	11,516.00	-3,454.11	70.0%
65400 · Youth Program Supplies	334.91	500.00	-165.09	67.0%
65000 · Supplies - Other	167.74	1,000.00	-832.26	16.8%
Total 65000 · Supplies	12,590.80	18,064.00	-5,473.20	69.7%
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	29,303.97	43,213.00	-13,909.03	67.8%
66312 · Periodicals, State Aid	5,088.57	4,523.00	565.57	112.5%
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	1,655.00	0.00	1,655.00	100.0%
66316 · Binding, State Aid	0.00	0.00	0.00	0.0%
66317 · AV, State Aid	4,610.24	6,000.00	-1,389.76	76.8%
66318 · Other Non-Book, State Aid	497.33	0.00	497.33	100.0%
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%
Total 66310 · System Materials	42,983.42	67,586.00	-24,602.58	63.6%
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	16,457.55	24,000.00	-7,542.45	68.6%
66352 · AV, Affiliates	131.23	500.00	-368.77	26.2%
66350 · Affiliates - Other	0.00	0.00	0.00	0.0%
Total 66350 · Affiliates	16,588.78	24,500.00	-7,911.22	67.7%
66900 · Eastern Shore Room	205.50	500.00	-294.50	41.1%
Total 66000 · Materials	59,777.70	92,586.00	-32,808.30	64.6%

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67000 · Other				
67100 · Postage	3,237.55	2,200.00	1,037.55	147.2%
67200 · Travel	2,368.03	5,285.00	-2,916.97	44.8%
67300 · Dues	677.00	500.00	177.00	135.4%
67000 · Other - Other	0.00	0.00	0.00	0.0%
Total 67000 · Other	6,282.58	7,985.00	-1,702.42	78.7%
68000 · Miscellaneous				
68100 · Bank Fees	219.15	400.00	-180.85	54.8%
68200 · Returned Checks	0.00	0.00	0.00	0.0%
68300 · Refunds	23.95	80.00	-56.05	29.9%
68600 · Continuing Education	1,010.44	4,000.00	-2,989.56	25.3%
68000 · Miscellaneous - Other	2,146.48	1,000.00	1,146.48	214.6%
Total 68000 · Miscellaneous	3,400.02	5,480.00	-2,079.98	62.0%
Total 60000 · EXPENSES	515,669.85	700,234.00	-184,564.15	73.6%
69000 · Professional Services				
69001 · Professional Services, Financial	13,470.00	16,785.00	-3,315.00	80.3%
69002 · Professional, Library Services	3,961.83	5,000.00	-1,038.17	79.2%
69000 · Professional Services - Other	5,503.15	12,090.00	-6,586.85	45.5%
Total 69000 · Professional Services	22,934.98	33,875.00	-10,940.02	67.7%
Total Expense	538,604.83	734,109.00	-195,504.17	73.4%
Net Ordinary Income	41,214.65	14,584.00	26,630.65	282.6%
Other Income/Expense				
Other Income				
7010 · Interest Income	20.45	0.00	20.45	100.0%
7030 · Other Income	0.00	0.00	0.00	0.0%
Total Other Income	20.45	0.00	20.45	100.0%
Other Expense				
61103 · Capital	75,928.81	0.00	75,928.81	100.0%
8010 · Reserve	7,632.00	4,276.00	3,356.00	178.5%
8020 · Miscellaneous	54,712.72	9,000.00	45,712.72	607.9%
8030 · Automobiles	21,500.00			
Total Other Expense	159,773.53	13,276.00	146,497.53	1,203.5%
Net Other Income	-159,753.08	-13,276.00	-146,477.08	1,203.3%
Net Income	-118,538.43	1,308.00	-119,846.43	-9,062.6%