

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	389,707.00	389,707.00	0.00	100.0%
41020 · Northampton County	127,559.00	127,559.00	0.00	100.0%
41030 · State Aid	165,002.00	165,002.00	0.00	100.0%
Total 41000 · Government Income	682,268.00	682,268.00	0.00	100.0%
42000 · Contributions				
42010 · ESPL Friends	1,497.68	2,000.00	-502.32	74.9%
42020 · NFL Friends	11,736.84	5,000.00	6,736.84	234.7%
42030 · Contributions Unrestricted	1,653.49	1,500.00	153.49	110.2%
42040 · Contributions Restricted	4,163.31	2,000.00	2,163.31	208.2%
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	20,018.22	10,500.00	9,518.22	190.6%
43000 · Reimbursements				
43010 · ESPL	482.53	500.00	-17.47	96.5%
43020 · Island	1,505.31	1,000.00	505.31	150.5%
43030 · Cape Charles	14,423.32	18,000.00	-3,576.68	80.1%
43040 · Book Replacement	302.75	200.00	102.75	151.4%
43000 · Reimbursements - Other	0.00	0.00	0.00	0.0%
Total 43000 · Reimbursements	16,713.91	19,700.00	-2,986.09	84.8%
44000 · Fines & Fees				
44010 · Fines	5,615.73	7,500.00	-1,884.27	74.9%
44020 · Photocopying	4,671.73	6,500.00	-1,828.27	71.9%
44030 · Fax	4,752.59	4,500.00	252.59	105.6%
44040 · Other	1,752.90	2,500.00	-747.10	70.1%
44000 · Fines & Fees - Other	823.31	0.00	823.31	100.0%
Total 44000 · Fines & Fees	17,616.26	21,000.00	-3,383.74	83.9%
45000 · Endowments				
45010 · Edmonds (UBS)	0.00	0.00	0.00	0.0%
45020 · General (Merrill Lynch)	13,260.71	11,000.00	2,260.71	120.6%
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	13,279.31	11,235.00	2,044.31	118.2%
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	254.00	400.00	-146.00	63.5%
49000 · Miscellaneous Income - Other	0.00	1,550.00	-1,550.00	0.0%
Total 49000 · Miscellaneous Income	280.76	1,990.00	-1,709.24	14.1%
Total 40000 · INCOME	750,676.46	748,693.00	1,983.46	100.3%
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	754,101.46	748,693.00	5,408.46	100.7%
Expense				
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	13,471.87	15,000.00	-1,528.13	89.8%
61102 · Building Maintenance, NFL	2,670.11	4,000.00	-1,329.89	66.8%
61100 · Building - Other	0.00	0.00	0.00	0.0%
Total 61100 · Building	16,141.98	19,000.00	-2,858.02	85.0%
61200 · Utilities				
61201 · Fuel Oil	4,264.37	3,000.00	1,264.37	142.1%
61202 · Electricity	9,618.27	13,000.00	-3,381.73	74.0%
61203 · Telephone	9,316.77	13,500.00	-4,183.23	69.0%
61200 · Utilities - Other	0.00	0.00	0.00	0.0%
Total 61200 · Utilities	23,199.41	29,500.00	-6,300.59	78.6%
61300 · Vehicle Operation	2,046.53	3,800.00	-1,753.47	53.9%
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	2,143.00	0.00	2,143.00	100.0%
Total 61400 · Insurance	8,207.25	12,732.00	-4,524.75	64.5%

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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	7,783.58	8,500.00	-716.42	91.6%
61514 · Internet Services, State	21,290.45	26,487.00	-5,196.55	80.4%
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	4,450.00	5,500.00	-1,050.00	80.9%
61500 · Computer - Other	3,274.00			
Total 61500 · Computer	37,174.01	41,987.00	-4,812.99	88.5%
Total 61000 · Operations	86,769.18	107,019.00	-20,249.82	81.1%
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	5,088.82	8,000.00	-2,911.18	63.6%
62300 · Equipment Maintenance - Other	921.05	1,000.00	-78.95	92.1%
Total 62300 · Equipment Maintenance	6,009.87	9,000.00	-2,990.13	66.8%
62000 · Equipment - Other	0.00	200.00	-200.00	0.0%
Total 62000 · Equipment	6,009.87	15,200.00	-9,190.13	39.5%
63000 · Programs				
63100 · Adult	104.50	0.00	104.50	100.0%
63200 · Youth	1,613.87	0.00	1,613.87	100.0%
63000 · Programs - Other	1,547.94	1,500.00	47.94	103.2%
Total 63000 · Programs	3,266.31	1,500.00	1,766.31	217.8%
64000 · Personnel				
64010 · Salaries - Director	51,108.29	61,200.00	-10,091.71	83.5%
64020 · Salaries - Other	136,819.20	164,700.00	-27,880.80	83.1%
64030 · Hourly Employees	114,357.33	134,000.00	-19,642.67	85.3%
64040 · Professional Services	0.00	0.00	0.00	0.0%
64050 · Payroll Expenses	28,497.52	32,000.00	-3,502.48	89.1%
64070 · Retirement	6,081.35	6,500.00	-418.65	93.6%
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	36,620.95	45,000.00	-8,379.05	81.4%
64086 · Insurance, Dental	899.70	1,000.00	-100.30	90.0%
Total 64080 · Insurance	37,526.00	46,000.00	-8,474.00	81.6%

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64090 · Liability Reserve	6,670.00	8,000.00	-1,330.00	83.4%
Total 64000 · Personnel	381,059.69	452,400.00	-71,340.31	84.2%
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	8,411.25	11,516.00	-3,104.75	73.0%
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	12,940.16	18,064.00	-5,123.84	71.6%
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	32,039.03	43,213.00	-11,173.97	74.1%
66312 · Periodicals, State Aid	5,356.78	4,523.00	833.78	118.4%
66313 · Continuations, State Aid	470.03	500.00	-29.97	94.0%
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	4,986.67	6,000.00	-1,013.33	83.1%
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	1,626.99	13,350.00	-11,723.01	12.2%
66310 · System Materials - Other	0.00	0.00	0.00	0.0%
Total 66310 · System Materials	46,631.83	67,586.00	-20,954.17	69.0%
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	18,574.49	24,000.00	-5,425.51	77.4%
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	18,705.72	24,500.00	-5,794.28	76.3%
66900 · Eastern Shore Room	205.50	500.00	-294.50	41.1%
Total 66000 · Materials	65,543.05	92,586.00	-27,042.95	70.8%

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Accrual Basis

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67000 · Other				
67100 · Postage	3,253.54	2,200.00	1,053.54	147.9%
67200 · Travel	3,360.58	5,285.00	-1,924.42	63.6%
67300 · Dues	913.00	500.00	413.00	182.6%
67000 · Other - Other	0.00	0.00	0.00	0.0%
Total 67000 · Other	7,527.12	7,985.00	-457.88	94.3%
68000 · Miscellaneous				
68100 · Bank Fees	231.15	400.00	-168.85	57.8%
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	3,380.41	1,000.00	2,380.41	338.0%
Total 68000 · Miscellaneous	4,645.95	5,480.00	-834.05	84.8%
69000 · Professional Services				
69001 · Professional Services, Financial	16,000.00	16,785.00	-785.00	95.3%
69002 · Professional, Library Services	4,509.40	5,000.00	-490.60	90.2%
69000 · Professional Services - Other	5,503.15	12,090.00	-6,586.85	45.5%
Total 69000 · Professional Services	26,012.55	33,875.00	-7,862.45	76.8%
Total 60000 · EXPENSES	593,773.88	734,109.00	-140,335.12	80.9%
Total Expense	593,773.88	734,109.00	-140,335.12	80.9%
Net Ordinary Income	160,327.58	14,584.00	145,743.58	1,099.3%
Other Income/Expense				
Other Income				
7010 · Interest Income	23.25	0.00	23.25	100.0%
7030 · Other Income	0.00	0.00	0.00	0.0%
Total Other Income	23.25	0.00	23.25	100.0%
Other Expense				
61103 · Capital	75,928.81	0.00	75,928.81	100.0%
8010 · Reserve	8,480.00	4,276.00	4,204.00	198.3%
8020 · Miscellaneous	54,712.72	9,000.00	45,712.72	607.9%
8030 · Automobiles	21,500.00			
Total Other Expense	160,621.53	13,276.00	147,345.53	1,209.9%
Net Other Income	-160,598.28	-13,276.00	-147,322.28	1,209.7%
Net Income	-270.70	1,308.00	-1,578.70	-20.7%