

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	1,522.68	2,000.00	-477.32	76.1%
42020 · NFL Friends	12,168.84	5,000.00	7,168.84	243.4%
42030 · Contributions Unrestricted	1,653.49	1,500.00	153.49	110.2%
42040 · Contributions Restricted	5,071.11	2,000.00	3,071.11	253.6%
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	21,383.02	10,500.00	10,883.02	203.6%
43000 · Reimbursements				
43010 · ESPL	482.53	500.00	-17.47	96.5%
43020 · Island	2,097.55	1,000.00	1,097.55	209.8%
43030 · Cape Charles	14,423.32	18,000.00	-3,576.68	80.1%
43040 · Book Replacement	319.30	200.00	119.30	159.7%
43000 · Reimbursements - Other	0.00	0.00	0.00	0.0%
Total 43000 · Reimbursements	17,322.70	19,700.00	-2,377.30	87.9%
44000 · Fines & Fees				
44010 · Fines	6,404.87	7,500.00	-1,095.13	85.4%
44020 · Photocopying	5,428.98	6,500.00	-1,071.02	83.5%
44030 · Fax	5,183.74	4,500.00	683.74	115.2%
44040 · Other	1,777.90	2,500.00	-722.10	71.1%
44000 · Fines & Fees - Other	823.31	0.00	823.31	100.0%
Total 44000 · Fines & Fees	19,618.80	21,000.00	-1,381.20	93.4%
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	1,500.00	2,000.00	-500.00	75.0%

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49000 · Miscellaneous Income				
49010 · NOW Interest	26.76	40.00	-13.24	66.9%
49020 · Driver Education Test Proctorin	259.00	400.00	-141.00	64.8%
49000 · Miscellaneous Income - Other	0.00	1,550.00	-1,550.00	0.0%
Total 49000 · Miscellaneous Income	285.76	1,990.00	-1,704.24	14.4%
Total 40000 · INCOME	755,657.59	748,693.00	6,964.59	100.9%
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	759,082.59	748,693.00	10,389.59	101.4%
Expense				
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	15,258.07	15,000.00	258.07	101.7%
61102 · Building Maintenance, NFL	2,803.84	4,000.00	-1,196.16	70.1%
61100 · Building - Other	0.00	0.00	0.00	0.0%
Total 61100 · Building	18,061.91	19,000.00	-938.09	95.1%
61200 · Utilities				
61201 · Fuel Oil	4,458.65	3,000.00	1,458.65	148.6%
61202 · Electricity	10,697.15	13,000.00	-2,302.85	82.3%
61203 · Telephone	10,530.40	13,500.00	-2,969.60	78.0%
61200 · Utilities - Other	0.00	0.00	0.00	0.0%
Total 61200 · Utilities	25,686.20	29,500.00	-3,813.80	87.1%
61300 · Vehicle Operation	2,451.75	3,800.00	-1,348.25	64.5%
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	809.94	500.00	309.94	162.0%
61511 · Computer Hardware, State	0.00	500.00	-500.00	0.0%
61513 · Online Services	8,227.47	8,500.00	-272.53	96.8%
61514 · Internet Services, State	22,656.47	26,487.00	-3,830.53	85.5%
61515 · Computer Software	39.99	0.00	39.99	100.0%
61516 · Computer Software, State	495.95	500.00	-4.05	99.2%
61517 · Computer Maintenance	4,895.00	5,500.00	-605.00	89.0%
61500 · Computer - Other	5,699.29			
Total 61500 · Computer	42,824.11	41,987.00	837.11	102.0%
Total 61000 · Operations	97,231.22	107,019.00	-9,787.78	90.9%
62000 · Equipment				
62100 · Equipment, General	57.96	4,000.00	-3,942.04	1.4%
62200 · Equipment, State	0.00	2,000.00	-2,000.00	0.0%
62300 · Equipment Maintenance				
62310 · Contractual Services	5,624.01	8,000.00	-2,375.99	70.3%
62300 · Equipment Maintenance - Other	921.05	1,000.00	-78.95	92.1%
Total 62300 · Equipment Maintenance	6,545.06	9,000.00	-2,454.94	72.7%
62000 · Equipment - Other	0.00	200.00	-200.00	0.0%
Total 62000 · Equipment	6,603.02	15,200.00	-8,596.98	43.4%
63000 · Programs				
63100 · Adult	932.21	0.00	932.21	100.0%
63200 · Youth	1,920.24	0.00	1,920.24	100.0%
63000 · Programs - Other	1,582.61	1,500.00	82.61	105.5%
Total 63000 · Programs	4,435.06	1,500.00	2,935.06	295.7%
64000 · Personnel				
64010 · Salaries - Director	56,208.29	61,200.00	-4,991.71	91.8%
64020 · Salaries - Other	150,202.86	164,700.00	-14,497.14	91.2%
64030 · Hourly Employees	127,308.39	134,000.00	-6,691.61	95.0%
64040 · Professional Services	0.00	0.00	0.00	0.0%
64050 · Payroll Expenses	31,368.38	32,000.00	-631.62	98.0%
64070 · Retirement	6,674.65	6,500.00	174.65	102.7%
64080 · Insurance				
64082 · Insurance, Worker's Comp.	0.00	0.00	0.00	0.0%
64083 · Insurance, Life	5.45	0.00	5.45	100.0%
64084 · Insurance, Gen, Liability	-0.17	0.00	-0.17	100.0%
64085 · Insurance, Medical	40,000.21	45,000.00	-4,999.79	88.9%
64086 · Insurance, Dental	979.20	1,000.00	-20.80	97.9%
Total 64080 · Insurance	40,984.69	46,000.00	-5,015.31	89.1%

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64090 · Liability Reserve	7,337.00	8,000.00	-663.00	91.7%
64000 · Personnel - Other	264.00			
Total 64000 · Personnel	420,348.26	452,400.00	-32,051.74	92.9%
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	10,507.49	11,516.00	-1,008.51	91.2%
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	15,036.40	18,064.00	-3,027.60	83.2%
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	34,989.91	43,213.00	-8,223.09	81.0%
66312 · Periodicals, State Aid	5,576.78	4,523.00	1,053.78	123.3%
66313 · Continuations, State Aid	510.76	500.00	10.76	102.2%
66314 · Microforms, State Aid	0.00	0.00	0.00	0.0%
66315 · Electronic Resources, State Aid	1,570.00	0.00	1,570.00	100.0%
66316 · Binding, State Aid	933.06	0.00	933.06	100.0%
66317 · AV, State Aid	5,496.94	6,000.00	-503.06	91.6%
66318 · Other Non-Book, State Aid	85.00	0.00	85.00	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	50,789.44	67,586.00	-16,796.56	75.1%
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	19,904.28	24,000.00	-4,095.72	82.9%
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	20,035.51	24,500.00	-4,464.49	81.8%
66900 · Eastern Shore Room	205.50	500.00	-294.50	41.1%
Total 66000 · Materials	71,030.45	92,586.00	-21,555.55	76.7%

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67000 · Other				
67100 · Postage	3,469.53	2,200.00	1,269.53	157.7%
67200 · Travel	3,613.63	5,285.00	-1,671.37	68.4%
67300 · Dues	1,152.00	500.00	652.00	230.4%
67000 · Other - Other	0.00	0.00	0.00	0.0%
Total 67000 · Other	8,235.16	7,985.00	250.16	103.1%
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	2,109.38	4,000.00	-1,890.62	52.7%
68000 · Miscellaneous - Other	2,117.13	1,000.00	1,117.13	211.7%
Total 68000 · Miscellaneous	4,481.61	5,480.00	-998.39	81.8%
69000 · Professional Services				
69001 · Professional Services, Financial	16,585.00	16,785.00	-200.00	98.8%
69002 · Professional, Library Services	5,056.97	5,000.00	56.97	101.1%
69000 · Professional Services - Other	6,418.15	12,090.00	-5,671.85	53.1%
Total 69000 · Professional Services	28,060.12	33,875.00	-5,814.88	82.8%
Total 60000 · EXPENSES	655,461.30	734,109.00	-78,647.70	89.3%
Total Expense	655,461.30	734,109.00	-78,647.70	89.3%
Net Ordinary Income	103,621.29	14,584.00	89,037.29	710.5%
Other Income/Expense				
Other Income				
7010 · Interest Income	23.25	0.00	23.25	100.0%
7030 · Other Income	1,000.00	0.00	1,000.00	100.0%
Total Other Income	1,023.25	0.00	1,023.25	100.0%
Other Expense				
61103 · Capital	110,944.20	0.00	110,944.20	100.0%
8010 · Reserve	9,328.00	4,276.00	5,052.00	218.1%
8020 · Miscellaneous	54,712.72	9,000.00	45,712.72	607.9%
8030 · Automobiles	21,500.00			
Total Other Expense	196,484.92	13,276.00	183,208.92	1,480.0%
Net Other Income	-195,461.67	-13,276.00	-182,185.67	1,472.3%
Net Income	-91,840.38	1,308.00	-93,148.38	-7,021.4%