

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 | 1,627.35 | 2,000.00 | -372.65 | 81.4% |
| 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 | 6,021.11 | 2,000.00 | 4,021.11 | 301.1% |
| 42050 · Legacies & Bequests | 816.90 | 0.00 | 816.90 | 100.0% |
| 42000 · Contributions - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 42000 · Contributions | 22,287.69 | 10,500.00 | 11,787.69 | 212.3% |
| 43000 · Reimbursements | | | | |
| 43010 · ESPL | 264.99 | 500.00 | -235.01 | 53.0% |
| 43020 · Island | 2,097.45 | 1,000.00 | 1,097.45 | 209.7% |
| 43030 · Cape Charles | 20,201.37 | 18,000.00 | 2,201.37 | 112.2% |
| 43040 · Book Replacement | 363.30 | 200.00 | 163.30 | 181.7% |
| 43050 · NFL | 112.87 | | | |
| 43000 · Reimbursements - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 43000 · Reimbursements | 23,039.98 | 19,700.00 | 3,339.98 | 117.0% |
| 44000 · Fines & Fees | | | | |
| 44010 · Fines | 7,050.09 | 7,500.00 | -449.91 | 94.0% |
| 44020 · Photocopying | 5,882.48 | 6,500.00 | -617.52 | 90.5% |
| 44030 · Fax | 5,577.34 | 4,500.00 | 1,077.34 | 123.9% |
| 44040 · Other | 1,868.90 | 2,500.00 | -631.10 | 74.8% |
| 44000 · Fines & Fees - Other | 823.31 | 0.00 | 823.31 | 100.0% |
| Total 44000 · Fines & Fees | 21,202.12 | 21,000.00 | 202.12 | 101.0% |
| 45000 · Endowments | | | | |
| 45010 · Edmonds (UBS) | 0.00 | 0.00 | 0.00 | 0.0% |
| 45020 · General (Merrill Lynch) | 13,273.86 | 11,000.00 | 2,273.86 | 120.7% |
| 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 | 13,292.46 | 11,235.00 | 2,057.46 | 118.3% |
| 46000 · Private Grants | 500.00 | 2,000.00 | -1,500.00 | 25.0% |

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

| | Jul '17 - Jun 18 | Budget | \$ Over Budget | % of Budget |
|---|-------------------|-------------------|------------------|---------------|
| 49000 · Miscellaneous Income | | | | |
| 49010 · NOW Interest | 26.76 | 40.00 | -13.24 | 66.9% |
| 49020 · Driver Education Test Proctorin | 289.00 | 400.00 | -111.00 | 72.3% |
| 49000 · Miscellaneous Income - Other | 0.00 | 1,550.00 | -1,550.00 | 0.0% |
| Total 49000 · Miscellaneous Income | 315.76 | 1,990.00 | -1,674.24 | 15.9% |
| Total 40000 · INCOME | 762,906.01 | 748,693.00 | 14,213.01 | 101.9% |
| 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 | 766,331.01 | 748,693.00 | 17,638.01 | 102.4% |
| Expense | | | | |
| 60000 · EXPENSES | | | | |
| 61000 · Operations | | | | |
| 61100 · Building | | | | |
| 61101 · Building Maintenance | 16,660.69 | 15,000.00 | 1,660.69 | 111.1% |
| 61102 · Building Maintenance, NFL | 2,829.57 | 4,000.00 | -1,170.43 | 70.7% |
| 61100 · Building - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 61100 · Building | 19,490.26 | 19,000.00 | 490.26 | 102.6% |
| 61200 · Utilities | | | | |
| 61201 · Fuel Oil | 4,458.65 | 3,000.00 | 1,458.65 | 148.6% |
| 61202 · Electricity | 11,487.96 | 13,000.00 | -1,512.04 | 88.4% |
| 61203 · Telephone | 11,114.27 | 13,500.00 | -2,385.73 | 82.3% |
| 61200 · Utilities - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 61200 · Utilities | 27,060.88 | 29,500.00 | -2,439.12 | 91.7% |
| 61300 · Vehicle Operation | 2,550.08 | 3,800.00 | -1,249.92 | 67.1% |
| 61400 · Insurance (VML) | | | | |
| 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 | 10,243.00 | 1,414.00 | 8,829.00 | 724.4% |
| 61400 · Insurance (VML) - Other | 2,612.00 | 0.00 | 2,612.00 | 100.0% |
| Total 61400 · Insurance (VML) | 12,855.00 | 12,732.00 | 123.00 | 101.0% |

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

| | Jul '17 - Jun 18 | Budget | \$ Over Budget | % of Budget |
|--|-------------------|-------------------|------------------|---------------|
| 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 | 8,855.38 | 8,500.00 | 355.38 | 104.2% |
| 61514 · Internet Services, State | 23,963.47 | 26,487.00 | -2,523.53 | 90.5% |
| 61515 · Computer Software | 39.99 | 0.00 | 39.99 | 100.0% |
| 61516 · Computer Software, State | 1,175.95 | 500.00 | 675.95 | 235.2% |
| 61517 · Computer Maintenance | 5,340.00 | 5,500.00 | -160.00 | 97.1% |
| 61500 · Computer - Other | 12,952.65 | | | |
| Total 61500 · Computer | 53,137.38 | 41,987.00 | 11,150.38 | 126.6% |
| Total 61000 · Operations | 115,093.60 | 107,019.00 | 8,074.60 | 107.5% |
| 62000 · Equipment | | | | |
| 62100 · Equipment, General | 164.54 | 4,000.00 | -3,835.46 | 4.1% |
| 62200 · Equipment, State | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 62300 · Equipment Maintenance | | | | |
| 62310 · Contractual Services | 6,170.94 | 8,000.00 | -1,829.06 | 77.1% |
| 62300 · Equipment Maintenance - Other | 921.05 | 1,000.00 | -78.95 | 92.1% |
| Total 62300 · Equipment Maintenance | 7,091.99 | 9,000.00 | -1,908.01 | 78.8% |
| 62000 · Equipment - Other | 0.00 | 200.00 | -200.00 | 0.0% |
| Total 62000 · Equipment | 7,256.53 | 15,200.00 | -7,943.47 | 47.7% |
| 63000 · Programs | | | | |
| 63100 · Adult | 932.21 | 0.00 | 932.21 | 100.0% |
| 63200 · Youth | 2,710.24 | 0.00 | 2,710.24 | 100.0% |
| 63000 · Programs - Other | 1,654.74 | 1,500.00 | 154.74 | 110.3% |
| Total 63000 · Programs | 5,297.19 | 1,500.00 | 3,797.19 | 353.1% |
| 64000 · Personnel | | | | |
| 64010 · Salaries - Director | 61,308.29 | 61,200.00 | 108.29 | 100.2% |
| 64020 · Salaries - Other | 163,586.52 | 164,700.00 | -1,113.48 | 99.3% |
| 64030 · Hourly Employees | 154,158.41 | 134,000.00 | 20,158.41 | 115.0% |
| 64040 · Professional Services | 0.00 | 0.00 | 0.00 | 0.0% |
| 64050 · Payroll Expenses | 35,280.06 | 32,000.00 | 3,280.06 | 110.3% |
| 64070 · Retirement (VRS) | 7,267.95 | 6,500.00 | 767.95 | 111.8% |
| 64080 · Insurance | | | | |
| 64082 · Insurance, Worker's Comp. | 0.00 | 0.00 | 0.00 | 0.0% |
| 64083 · Insurance, Life (VRS) | 5.38 | 0.00 | 5.38 | 100.0% |
| 64084 · Insurance, Gen, Liability (VRS) | -0.17 | 0.00 | -0.17 | 100.0% |
| 64085 · Insurance, Medical (Anthem) | 43,379.47 | 45,000.00 | -1,620.53 | 96.4% |
| 64086 · Insurance, Dental (Anthem) | 1,058.70 | 1,000.00 | 58.70 | 105.9% |
| Total 64080 · Insurance | 44,443.38 | 46,000.00 | -1,556.62 | 96.6% |

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

| | Jul '17 - Jun 18 | Budget | \$ Over Budget | % of Budget |
|---|-------------------|-------------------|------------------|---------------|
| 64090 · Liability Reserve | 8,004.00 | 8,000.00 | 4.00 | 100.1% |
| 64000 · Personnel - Other | 264.00 | | | |
| Total 64000 · Personnel | 474,312.61 | 452,400.00 | 21,912.61 | 104.8% |
| 65000 · Supplies | | | | |
| 65100 · Custodial | 892.08 | 1,000.00 | -107.92 | 89.2% |
| 65200 · Office | 3,724.32 | 4,048.00 | -323.68 | 92.0% |
| 65300 · Library | 10,815.23 | 11,516.00 | -700.77 | 93.9% |
| 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 | 15,934.28 | 18,064.00 | -2,129.72 | 88.2% |
| 66000 · Materials | | | | |
| 66310 · System Materials | | | | |
| 66311 · Books, State Aid | 40,218.72 | 43,213.00 | -2,994.28 | 93.1% |
| 66312 · Periodicals, State Aid | 5,576.78 | 4,523.00 | 1,053.78 | 123.3% |
| 66313 · Continuations, State Aid | 544.34 | 500.00 | 44.34 | 108.9% |
| 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 | 6,449.60 | 6,000.00 | 449.60 | 107.5% |
| 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 | 2,150.54 | 13,350.00 | -11,199.46 | 16.1% |
| 66310 · System Materials - Other | 5,000.00 | 0.00 | 5,000.00 | 100.0% |
| Total 66310 · System Materials | 62,528.04 | 67,586.00 | -5,057.96 | 92.5% |
| 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 | 26,608.41 | 24,000.00 | 2,608.41 | 110.9% |
| 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 | 26,739.64 | 24,500.00 | 2,239.64 | 109.1% |
| 66900 · Eastern Shore Room | 205.50 | 500.00 | -294.50 | 41.1% |
| Total 66000 · Materials | 89,473.18 | 92,586.00 | -3,112.82 | 96.6% |

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

| | Jul '17 - Jun 18 | Budget | \$ Over Budget | % of Budget |
|--|--------------------|-------------------|--------------------|-------------------|
| 67000 · Other | | | | |
| 67100 · Postage | 3,585.53 | 2,200.00 | 1,385.53 | 163.0% |
| 67200 · Travel | 3,970.73 | 5,285.00 | -1,314.27 | 75.1% |
| 67300 · Dues | 1,251.00 | 500.00 | 751.00 | 250.2% |
| 67000 · Other - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 67000 · Other | 8,807.26 | 7,985.00 | 822.26 | 110.3% |
| 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 | 74.95 | 80.00 | -5.05 | 93.7% |
| 68600 · Continuing Education | 2,542.38 | 4,000.00 | -1,457.62 | 63.6% |
| 68000 · Miscellaneous - Other | 1,466.72 | 1,000.00 | 466.72 | 146.7% |
| Total 68000 · Miscellaneous | 4,315.20 | 5,480.00 | -1,164.80 | 78.7% |
| 69000 · Professional Services | | | | |
| 69001 · Professional Services, Financial | 18,055.00 | 16,785.00 | 1,270.00 | 107.6% |
| 69002 · Professional, Library Services | 5,511.43 | 5,000.00 | 511.43 | 110.2% |
| 69000 · Professional Services - Other | 6,418.15 | 12,090.00 | -5,671.85 | 53.1% |
| Total 69000 · Professional Services | 29,984.58 | 33,875.00 | -3,890.42 | 88.5% |
| Total 60000 · EXPENSES | 750,474.43 | 734,109.00 | 16,365.43 | 102.2% |
| Total Expense | 750,474.43 | 734,109.00 | 16,365.43 | 102.2% |
| Net Ordinary Income | 15,856.58 | 14,584.00 | 1,272.58 | 108.7% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| 7010 · Interest Income | 27.26 | 0.00 | 27.26 | 100.0% |
| 7030 · Other Income | 1,000.00 | 0.00 | 1,000.00 | 100.0% |
| Total Other Income | 1,027.26 | 0.00 | 1,027.26 | 100.0% |
| Other Expense | | | | |
| 61103 · Capital | 223,977.35 | 0.00 | 223,977.35 | 100.0% |
| 8010 · Reserve | 10,176.00 | 4,276.00 | 5,900.00 | 238.0% |
| 8020 · Miscellaneous | 54,712.72 | 9,000.00 | 45,712.72 | 607.9% |
| 8030 · Automobiles | 21,500.00 | | | |
| Total Other Expense | 310,366.07 | 13,276.00 | 297,090.07 | 2,337.8% |
| Net Other Income | -309,338.81 | -13,276.00 | -296,062.81 | 2,330.1% |
| Net Income | -293,482.23 | 1,308.00 | -294,790.23 | -22,437.5% |