

**Eastern Shore Public Library**  
**Profit & Loss Budget vs. Actual**  
 July 2018 through June 2019

	Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · INCOME				
41000 · Government Income				
41010 · Accomack County	100,926.75	403,707.00	-302,780.25	25.0%
41020 · Northampton County	34,500.00	138,000.00	-103,500.00	25.0%
41030 · State Aid	544,111.00	165,002.00	379,109.00	329.8%
<b>Total 41000 · Government Income</b>	<b>679,537.75</b>	<b>706,709.00</b>	<b>-27,171.25</b>	<b>96.2%</b>
42000 · Contributions				
42010 · ESPL Friends	2,501.93	3,000.00	-498.07	83.4%
42020 · NFL Friends	0.00	10,000.00	-10,000.00	0.0%
42030 · Contributions Unrestricted	0.00	1,500.00	-1,500.00	0.0%
42040 · Contributions Restricted	5,110.00	5,000.00	110.00	102.2%
42050 · Legacies & Bequests	0.00	500.00	-500.00	0.0%
<b>Total 42000 · Contributions</b>	<b>7,611.93</b>	<b>20,000.00</b>	<b>-12,388.07</b>	<b>38.1%</b>
43000 · Reimbursements				
43010 · ESPL	0.00	500.00	-500.00	0.0%
43020 · Island	0.00	1,000.00	-1,000.00	0.0%
43030 · Cape Charles	87.72	18,000.00	-17,912.28	0.5%
43040 · Book Replacement	97.15	400.00	-302.85	24.3%
43050 · NFL	5,010.00	112.87	4,897.13	4,438.7%
43000 · Reimbursements - Other	0.00	0.00	0.00	0.0%
<b>Total 43000 · Reimbursements</b>	<b>5,194.87</b>	<b>20,012.87</b>	<b>-14,818.00</b>	<b>26.0%</b>
44000 · Fines & Fees				
44010 · Fines	2,325.12	7,500.00	-5,174.88	31.0%
44020 · Photocopying	1,949.87	6,000.00	-4,050.13	32.5%
44030 · Fax	920.60	5,500.00	-4,579.40	16.7%
44040 · Other	254.50	2,000.00	-1,745.50	12.7%
44000 · Fines & Fees - Other	186.09	823.31	-637.22	22.6%
<b>Total 44000 · Fines &amp; Fees</b>	<b>5,636.18</b>	<b>21,823.31</b>	<b>-16,187.13</b>	<b>25.8%</b>
45000 · Endowments				
45010 · Edmonds (UBS)	0.00	0.00	0.00	0.0%
45020 · General (Merrill Lynch)	26.74	800.00	-773.26	3.3%
45090 · Miscellaneous Endowments	67.95	2,000.00	-1,932.05	3.4%
<b>Total 45000 · Endowments</b>	<b>94.69</b>	<b>2,800.00</b>	<b>-2,705.31</b>	<b>3.4%</b>
46000 · Private Grants	0.00	1,000.00	-1,000.00	0.0%

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<b>49000 · Miscellaneous Income</b>				
49010 · NOW Interest	0.00	40.00	-40.00	0.0%
49020 · Driver Education Test Proctorin	40.00	400.00	-360.00	10.0%
49000 · Miscellaneous Income - Other	0.00	0.00	0.00	0.0%
<b>Total 49000 · Miscellaneous Income</b>	40.00	440.00	-400.00	9.1%
<b>Total 40000 · INCOME</b>	698,115.42	772,785.18	-74,669.76	90.3%
<b>4250 · Grants, Other</b>	0.00	4,000.00	-4,000.00	0.0%
<b>4400 · Gifts</b>	0.00	0.00	0.00	0.0%
<b>4450 · Book Gifts</b>	0.00	0.00	0.00	0.0%
<b>4650 · Dividends</b>	0.00	0.00	0.00	0.0%
<b>Total Income</b>	698,115.42	776,785.18	-78,669.76	89.9%
<b>Expense</b>				
<b>60000 · EXPENSES</b>				
<b>61000 · Operations</b>				
<b>61100 · Building</b>				
61101 · Building Maintenance	2,583.70	20,000.00	-17,416.30	12.9%
61102 · Building Maintenance, NFL	0.00	3,500.00	-3,500.00	0.0%
61100 · Building - Other	0.00	0.00	0.00	0.0%
<b>Total 61100 · Building</b>	2,583.70	23,500.00	-20,916.30	11.0%
<b>61200 · Utilities</b>				
61201 · Fuel Oil	0.00	4,500.00	-4,500.00	0.0%
61202 · Electricity	2,500.11	11,000.00	-8,499.89	22.7%
61203 · Telephone	2,159.28	12,000.00	-9,840.72	18.0%
61200 · Utilities - Other	0.00	0.00	0.00	0.0%
<b>Total 61200 · Utilities</b>	4,659.39	27,500.00	-22,840.61	16.9%
<b>61300 · Vehicle Operation</b>	355.29	2,500.00	-2,144.71	14.2%
<b>61400 · Insurance (VML)</b>				
61401 · Insurance, Building	5,220.50	10,441.00	-5,220.50	50.0%
61402 · Insurance, Vehicles	200.00	400.00	-200.00	50.0%
61407 · Insurance, Pro. Liability	493.50	987.00	-493.50	50.0%
61400 · Insurance (VML) - Other	295.50	1,527.00	-1,231.50	19.4%
<b>Total 61400 · Insurance (VML)</b>	6,209.50	13,355.00	-7,145.50	46.5%

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<b>61500 · Computer</b>				
61510 · Computer Hardware	165.48	0.00	165.48	100.0%
61511 · Computer Hardware, State	0.00	2,200.00	-2,200.00	0.0%
61513 · Online Services	1,779.36	14,500.00	-12,720.64	12.3%
61514 · Internet Services, State	2,364.00	20,500.00	-18,136.00	11.5%
61515 · Computer Software	577.50	500.00	77.50	115.5%
61516 · Computer Software, State	0.00	0.00	0.00	0.0%
61517 · Computer Maintenance	1,335.00	5,500.00	-4,165.00	24.3%
<b>Total 61500 · Computer</b>	<b>6,221.34</b>	<b>43,200.00</b>	<b>-36,978.66</b>	<b>14.4%</b>
<b>Total 61000 · Operations</b>	<b>20,029.22</b>	<b>110,055.00</b>	<b>-90,025.78</b>	<b>18.2%</b>
<b>62000 · Equipment</b>				
62100 · Equipment, General	956.31	0.00	956.31	100.0%
62200 · Equipment, State	0.00	0.00	0.00	0.0%
62300 · Equipment Maintenance				
62310 · Contractual Services	1,031.07	8,000.00	-6,968.93	12.9%
62300 · Equipment Maintenance - Other	0.00	0.00	0.00	0.0%
<b>Total 62300 · Equipment Maintenance</b>	<b>1,031.07</b>	<b>8,000.00</b>	<b>-6,968.93</b>	<b>12.9%</b>
62000 · Equipment - Other	186.83	1,000.00	-813.17	18.7%
<b>Total 62000 · Equipment</b>	<b>2,174.21</b>	<b>9,000.00</b>	<b>-6,825.79</b>	<b>24.2%</b>
<b>63000 · Programs</b>				
63100 · Adult	0.00	0.00	0.00	0.0%
63200 · Youth	2,059.00	0.00	2,059.00	100.0%
63000 · Programs - Other	43.58	4,000.00	-3,956.42	1.1%
<b>Total 63000 · Programs</b>	<b>2,102.58</b>	<b>4,000.00</b>	<b>-1,897.42</b>	<b>52.6%</b>
<b>64000 · Personnel</b>				
64010 · Salaries - Director	10,710.00	62,424.00	-51,714.00	17.2%
64020 · Salaries - Other	27,604.28	168,000.00	-140,395.72	16.4%
64030 · Hourly Employees	26,688.06	147,000.00	-120,311.94	18.2%
64050 · Payroll Expenses	5,929.83	40,000.00	-34,070.17	14.8%
64070 · Retirement (VRS)	2,429.47	13,616.00	-11,186.53	17.8%
64080 · Insurance				
64082 · Insurance, Worker's Comp.	277.25	553.00	-275.75	50.1%
64083 · Insurance, Life (VRS)	-0.07	0.00	-0.07	100.0%
64084 · Insurance, Gen, Liability (VRS)	-3.61	0.00	-3.61	100.0%
64085 · Insurance, Medical (Anthem)	6,758.52	47,700.00	-40,941.48	14.2%
64086 · Insurance, Dental (Anthem)	159.00	1,500.00	-1,341.00	10.6%
<b>Total 64080 · Insurance</b>	<b>7,191.09</b>	<b>49,753.00</b>	<b>-42,561.91</b>	<b>14.5%</b>

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64090 · Liability Reserve	0.00	8,000.00	-8,000.00	0.0%
64000 · Personnel - Other	0.00	0.00	0.00	0.0%
<b>Total 64000 · Personnel</b>	<b>80,552.73</b>	<b>488,793.00</b>	<b>-408,240.27</b>	<b>16.5%</b>
<b>65000 · Supplies</b>				
65100 · Custodial	0.00	1,000.00	-1,000.00	0.0%
65200 · Office	1,408.34	5,000.00	-3,591.66	28.2%
65300 · Library	1,271.86	9,876.00	-8,604.14	12.9%
65400 · Youth Program Supplies	0.00	500.00	-500.00	0.0%
65000 · Supplies - Other	0.00	200.00	-200.00	0.0%
<b>Total 65000 · Supplies</b>	<b>2,680.20</b>	<b>16,576.00</b>	<b>-13,895.80</b>	<b>16.2%</b>
<b>66000 · Materials</b>				
<b>66310 · System Materials</b>				
66311 · Books, State Aid	3,825.32	47,376.00	-43,550.68	8.1%
66312 · Periodicals, State Aid	3,722.04	5,000.00	-1,277.96	74.4%
66313 · Continuations, State Aid	11.99	500.00	-488.01	2.4%
66314 · Microforms, State Aid	0.00	0.00	0.00	0.0%
66315 · Electronic Resources, State Aid	0.00	2,000.00	-2,000.00	0.0%
66316 · Binding, State Aid	0.00	933.06	-933.06	0.0%
66317 · AV, State Aid	489.67	6,000.00	-5,510.33	8.2%
66318 · Other Non-Book, State Aid	0.00	500.00	-500.00	0.0%
66319 · VBCF Grant Expenses	0.00	0.00	0.00	0.0%
66320 · Cape Charles Contract #15	172.44	2,000.00	-1,827.56	8.6%
66310 · System Materials - Other	0.00	5,000.00	-5,000.00	0.0%
<b>Total 66310 · System Materials</b>	<b>8,221.46</b>	<b>69,309.06</b>	<b>-61,087.60</b>	<b>11.9%</b>
<b>66350 · Affiliates</b>				
66351 · Books, Affiliates	2,382.51	24,000.00	-21,617.49	9.9%
66352 · AV, Affiliates	0.00	0.00	0.00	0.0%
<b>Total 66350 · Affiliates</b>	<b>2,382.51</b>	<b>24,000.00</b>	<b>-21,617.49</b>	<b>9.9%</b>
<b>66900 · Eastern Shore Room</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total 66000 · Materials</b>	<b>10,603.97</b>	<b>93,309.06</b>	<b>-82,705.09</b>	<b>11.4%</b>
<b>67000 · Other</b>				
67100 · Postage	231.98	4,000.00	-3,768.02	5.8%
67200 · Travel	401.78	4,500.00	-4,098.22	8.9%
67300 · Dues	1,098.00	1,500.00	-402.00	73.2%
67000 · Other - Other	0.00	0.00	0.00	0.0%
<b>Total 67000 · Other</b>	<b>1,731.76</b>	<b>10,000.00</b>	<b>-8,268.24</b>	<b>17.3%</b>

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<b>68000 · Miscellaneous</b>				
68100 · Bank Fees	48.49	400.00	-351.51	12.1%
68200 · Returned Checks	0.00	0.00	0.00	0.0%
68300 · Refunds	0.00	30.00	-30.00	0.0%
68400 · MLS Fellowship - State Aid	0.00	1,000.00	-1,000.00	0.0%
68600 · Continuing Education	1,000.00	4,000.00	-3,000.00	25.0%
68000 · Miscellaneous - Other	2,168.51	3,000.00	-831.49	72.3%
<b>Total 68000 · Miscellaneous</b>	<b>3,217.00</b>	<b>8,430.00</b>	<b>-5,213.00</b>	<b>38.2%</b>
<b>69000 · Professional Services</b>				
69001 · Professional Services, Financial	4,882.50	16,500.00	-11,617.50	29.6%
69002 · Professional, Library Services	5,771.95	7,000.00	-1,228.05	82.5%
69000 · Professional Services - Other	0.00	6,500.00	-6,500.00	0.0%
<b>Total 69000 · Professional Services</b>	<b>10,654.45</b>	<b>30,000.00</b>	<b>-19,345.55</b>	<b>35.5%</b>
<b>Total 60000 · EXPENSES</b>	<b>133,746.12</b>	<b>770,163.06</b>	<b>-636,416.94</b>	<b>17.4%</b>
<b>Total Expense</b>	<b>133,746.12</b>	<b>770,163.06</b>	<b>-636,416.94</b>	<b>17.4%</b>
<b>Net Ordinary Income</b>	<b>564,369.30</b>	<b>6,622.12</b>	<b>557,747.18</b>	<b>8,522.5%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
7010 · Interest Income	26.20	29.84	-3.64	87.8%
7030 · Other Income	0.00	0.00	0.00	0.0%
<b>Total Other Income</b>	<b>26.20</b>	<b>29.84</b>	<b>-3.64</b>	<b>87.8%</b>
<b>Other Expense</b>				
61103 · Capital	770,188.23	0.00	770,188.23	100.0%
8010 · Reserve	0.00	10,000.00	-10,000.00	0.0%
8020 · Miscellaneous	-949.39	0.00	-949.39	100.0%
8030 · Automobiles	0.00	0.00	0.00	0.0%
<b>Total Other Expense</b>	<b>769,238.84</b>	<b>10,000.00</b>	<b>759,238.84</b>	<b>7,692.4%</b>
<b>Net Other Income</b>	<b>-769,212.64</b>	<b>-9,970.16</b>	<b>-759,242.48</b>	<b>7,715.1%</b>
<b>Net Income</b>	<b>-204,843.34</b>	<b>-3,348.04</b>	<b>-201,495.30</b>	<b>6,118.3%</b>