

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	581,951.26	165,002.00	416,949.26	352.7%
Total 41000 · Government Income	717,378.01	706,709.00	10,669.01	101.5%
42000 · Contributions				
42010 · ESPL Friends	1,736.43	3,000.00	-1,263.57	57.9%
42020 · NFL Friends	5,775.50	10,000.00	-4,224.50	57.8%
42030 · Contributions Unrestricted	0.00	1,500.00	-1,500.00	0.0%
42040 · Contributions Restricted	5,160.00	5,000.00	160.00	103.2%
42050 · Legacies & Bequests	56.14	500.00	-443.86	11.2%
Total 42000 · Contributions	12,728.07	20,000.00	-7,271.93	63.6%
43000 · Reimbursements				
43010 · ESPL	354.00	500.00	-146.00	70.8%
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	0.00	0.00	0.00	0.0%
43000 · Reimbursements - Other	0.00	0.00	0.00	0.0%
Total 43000 · Reimbursements	538.87	19,900.00	-19,361.13	2.7%
44000 · Fines & Fees				
44010 · Fines	2,727.84	7,500.00	-4,772.16	36.4%
44020 · Photocopying	2,097.47	6,000.00	-3,902.53	35.0%
44030 · Fax	1,110.50	5,500.00	-4,389.50	20.2%
44040 · Other	337.77	2,000.00	-1,662.23	16.9%
44000 · Fines & Fees - Other	186.09	823.31	-637.22	22.6%
Total 44000 · Fines & Fees	6,459.67	21,823.31	-15,363.64	29.6%
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%
Total 45000 · Endowments	94.69	2,800.00	-2,705.31	3.4%
46000 · Private Grants	1,000.00	1,000.00	0.00	100.0%

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49000 · Miscellaneous Income				
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%
Total 49000 · Miscellaneous Income	40.00	440.00	-400.00	9.1%
Total 40000 · INCOME	738,239.31	772,672.31	-34,433.00	95.5%
4250 · Grants, Other	0.00	4,000.00	-4,000.00	0.0%
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	738,239.31	776,672.31	-38,433.00	95.1%
Expense				
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	2,867.47	20,000.00	-17,132.53	14.3%
61102 · Building Maintenance, NFL	95.75	3,500.00	-3,404.25	2.7%
61100 · Building - Other	0.00	0.00	0.00	0.0%
Total 61100 · Building	2,963.22	23,500.00	-20,536.78	12.6%
61200 · Utilities				
61201 · Fuel Oil	0.00	4,500.00	-4,500.00	0.0%
61202 · Electricity	4,126.67	11,000.00	-6,873.33	37.5%
61203 · Telephone	3,062.64	12,000.00	-8,937.36	25.5%
61200 · Utilities - Other	0.00	0.00	0.00	0.0%
Total 61200 · Utilities	7,189.31	27,500.00	-20,310.69	26.1%
61300 · Vehicle Operation	509.83	2,500.00	-1,990.17	20.4%
61400 · Insurance (VML)				
61401 · Insurance, Building	7,830.75	10,441.00	-2,610.25	75.0%
61402 · Insurance, Vehicles	300.00	400.00	-100.00	75.0%
61407 · Insurance, Pro. Liability	740.25	987.00	-246.75	75.0%
61400 · Insurance (VML) - Other	412.00	1,527.00	-1,115.00	27.0%
Total 61400 · Insurance (VML)	9,283.00	13,355.00	-4,072.00	69.5%

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61500 · Computer				
61510 · Computer Hardware	382.74	0.00	382.74	100.0%
61511 · Computer Hardware, State	0.00	2,200.00	-2,200.00	0.0%
61513 · Online Services	2,430.29	14,500.00	-12,069.71	16.8%
61514 · Internet Services, State	3,546.00	20,500.00	-16,954.00	17.3%
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	1,780.00	5,500.00	-3,720.00	32.4%
Total 61500 · Computer	8,716.53	43,200.00	-34,483.47	20.2%
Total 61000 · Operations	28,661.89	110,055.00	-81,393.11	26.0%
62000 · Equipment				
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	1,554.52	8,000.00	-6,445.48	19.4%
62300 · Equipment Maintenance - Other	0.00	0.00	0.00	0.0%
Total 62300 · Equipment Maintenance	1,554.52	8,000.00	-6,445.48	19.4%
62000 · Equipment - Other	186.83	1,000.00	-813.17	18.7%
Total 62000 · Equipment	2,697.66	9,000.00	-6,302.34	30.0%
63000 · Programs				
63100 · Adult	0.00	0.00	0.00	0.0%
63200 · Youth	3,884.81	0.00	3,884.81	100.0%
63000 · Programs - Other	50.06	4,000.00	-3,949.94	1.3%
Total 63000 · Programs	3,934.87	4,000.00	-65.13	98.4%
64000 · Personnel				
64010 · Salaries - Director	16,065.00	62,424.00	-46,359.00	25.7%
64020 · Salaries - Other	41,406.42	168,000.00	-126,593.58	24.6%
64030 · Hourly Employees	39,374.71	147,000.00	-107,625.29	26.8%
64050 · Payroll Expenses	8,921.70	40,000.00	-31,078.30	22.3%
64070 · Retirement (VRS)	3,396.65	13,616.00	-10,219.35	24.9%
64080 · Insurance				
64082 · Insurance, Worker's Comp.	416.25	553.00	-136.75	75.3%
64083 · Insurance, Life (VRS)	-0.07	0.00	-0.07	100.0%
64084 · Insurance, Gen, Liability (VRS)	-0.01	0.00	-0.01	100.0%
64085 · Insurance, Medical (Anthem)	10,137.78	47,700.00	-37,562.22	21.3%
64086 · Insurance, Dental (Anthem)	238.50	1,500.00	-1,261.50	15.9%
Total 64080 · Insurance	10,792.45	49,753.00	-38,960.55	21.7%

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64090 · Liability Reserve	0.00	8,000.00	-8,000.00	0.0%
64000 · Personnel - Other	109.00	0.00	109.00	100.0%
Total 64000 · Personnel	120,065.93	488,793.00	-368,727.07	24.6%
65000 · Supplies				
65100 · Custodial	14.97	1,000.00	-985.03	1.5%
65200 · Office	1,643.09	5,000.00	-3,356.91	32.9%
65300 · Library	2,969.42	9,876.00	-6,906.58	30.1%
65400 · Youth Program Supplies	103.33	500.00	-396.67	20.7%
65000 · Supplies - Other	134.30	200.00	-65.70	67.2%
Total 65000 · Supplies	4,865.11	16,576.00	-11,710.89	29.4%
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	4,134.35	47,376.00	-43,241.65	8.7%
66312 · Periodicals, State Aid	3,722.04	5,000.00	-1,277.96	74.4%
66313 · Continuations, State Aid	148.54	500.00	-351.46	29.7%
66314 · Microforms, State Aid	630.00	0.00	630.00	100.0%
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	692.86	6,000.00	-5,307.14	11.5%
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	344.88	2,000.00	-1,655.12	17.2%
66310 · System Materials - Other	0.00	5,000.00	-5,000.00	0.0%
Total 66310 · System Materials	9,672.67	69,309.06	-59,636.39	14.0%
66350 · Affiliates				
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%
Total 66350 · Affiliates	2,382.51	24,000.00	-21,617.49	9.9%
66900 · Eastern Shore Room	0.00	0.00	0.00	0.0%
Total 66000 · Materials	12,055.18	93,309.06	-81,253.88	12.9%
67000 · Other				
67100 · Postage	447.97	4,000.00	-3,552.03	11.2%
67200 · Travel	1,901.93	4,500.00	-2,598.07	42.3%
67300 · Dues	1,683.00	1,500.00	183.00	112.2%
67000 · Other - Other	0.00	0.00	0.00	0.0%
Total 67000 · Other	4,032.90	10,000.00	-5,967.10	40.3%

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68000 · Miscellaneous				
68100 · Bank Fees	215.69	400.00	-184.31	53.9%
68200 · Returned Checks	0.00	0.00	0.00	0.0%
68300 · Refunds	11.00	30.00	-19.00	36.7%
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	2,128.20	3,000.00	-871.80	70.9%
Total 68000 · Miscellaneous	3,354.89	8,430.00	-5,075.11	39.8%
69000 · Professional Services				
69001 · Professional Services, Financial	7,530.00	16,500.00	-8,970.00	45.6%
69002 · Professional, Library Services	6,432.25	7,000.00	-567.75	91.9%
69000 · Professional Services - Other	0.00	6,500.00	-6,500.00	0.0%
Total 69000 · Professional Services	13,962.25	30,000.00	-16,037.75	46.5%
Total 60000 · EXPENSES	193,630.68	770,163.06	-576,532.38	25.1%
Total Expense	193,630.68	770,163.06	-576,532.38	25.1%
Net Ordinary Income	544,608.63	6,509.25	538,099.38	8,366.7%
Other Income/Expense				
Other Income				
7010 · Interest Income	30.60	29.84	0.76	102.5%
7030 · Other Income	0.00	0.00	0.00	0.0%
Total Other Income	30.60	29.84	0.76	102.5%
Other Expense				
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%
Total Other Expense	769,238.84	10,000.00	759,238.84	7,692.4%
Net Other Income	-769,208.24	-9,970.16	-759,238.08	7,715.1%
Net Income	-224,599.61	-3,460.91	-221,138.70	6,489.6%