

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	201,853.50	403,707.00	-201,853.50	50.0%
41020 · Northampton County	69,000.00	138,000.00	-69,000.00	50.0%
41030 · State Aid	88,222.00	165,002.00	-76,780.00	53.5%
Total 41000 · Government Income	359,075.50	706,709.00	-347,633.50	50.8%
42000 · Contributions				
42010 · ESPL Friends	1,859.93	3,000.00	-1,140.07	62.0%
42020 · NFL Friends	9,006.60	10,000.00	-993.40	90.1%
42030 · Contributions Unrestricted	0.00	1,500.00	-1,500.00	0.0%
42040 · Contributions Restricted	9,338.47	5,000.00	4,338.47	186.8%
42050 · Legacies & Bequests	81.14	500.00	-418.86	16.2%
Total 42000 · Contributions	20,286.14	20,000.00	286.14	101.4%
43000 · Reimbursements				
43010 · ESPL	354.00	500.00	-146.00	70.8%
43020 · Island	441.38	1,000.00	-558.62	44.1%
43030 · Cape Charles	4,212.93	18,000.00	-13,787.07	23.4%
43040 · Book Replacement	76.94	400.00	-323.06	19.2%
43050 · NFL	0.00	0.00	0.00	0.0%
43000 · Reimbursements - Other	0.00	0.00	0.00	0.0%
Total 43000 · Reimbursements	5,085.25	19,900.00	-14,814.75	25.6%
44000 · Fines & Fees				
44010 · Fines	4,770.64	7,500.00	-2,729.36	63.6%
44020 · Photocopying	3,388.25	6,000.00	-2,611.75	56.5%
44030 · Fax	2,049.00	5,500.00	-3,451.00	37.3%
44040 · Other	860.89	2,000.00	-1,139.11	43.0%
44000 · Fines & Fees - Other	300.98	823.31	-522.33	36.6%
Total 44000 · Fines & Fees	11,369.76	21,823.31	-10,453.55	52.1%
45000 · Endowments				
45010 · Edmonds (UBS)	0.00	0.00	0.00	0.0%
45020 · General (Merrill Lynch)	214.47	800.00	-585.53	26.8%
45090 · Miscellaneous Endowments	67.95	2,000.00	-1,932.05	3.4%
Total 45000 · Endowments	282.42	2,800.00	-2,517.58	10.1%
46000 · Private Grants	1,000.00	1,000.00	0.00	100.0%
49000 · Miscellaneous Income				
49010 · NOW Interest	0.00	40.00	-40.00	0.0%
49020 · Driver Education Test Proctorin	130.00	400.00	-270.00	32.5%
49000 · Miscellaneous Income - Other	0.00	0.00	0.00	0.0%
Total 49000 · Miscellaneous Income	130.00	440.00	-310.00	29.5%
Total 40000 · INCOME	397,229.07	772,672.31	-375,443.24	51.4%
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	397,229.07	776,672.31	-379,443.24	51.1%
Expense				
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	6,860.96	20,000.00	-13,139.04	34.3%
61102 · Building Maintenance, NFL	969.75	3,500.00	-2,530.25	27.7%
61100 · Building - Other	0.00	0.00	0.00	0.0%
Total 61100 · Building	7,830.71	23,500.00	-15,669.29	33.3%
61200 · Utilities				
61201 · Fuel Oil	599.37	4,500.00	-3,900.63	13.3%
61202 · Electricity	6,552.88	11,000.00	-4,447.12	59.6%
61203 · Telephone	4,583.39	12,000.00	-7,416.61	38.2%
61200 · Utilities - Other	0.00	0.00	0.00	0.0%
Total 61200 · Utilities	11,735.64	27,500.00	-15,764.36	42.7%
61300 · Vehicle Operation	733.40	2,500.00	-1,766.60	29.3%

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

	Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget
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%
61500 · Computer				
61510 · Computer Hardware	1,334.33	0.00	1,334.33	100.0%
61511 · Computer Hardware, State	0.00	2,200.00	-2,200.00	0.0%
61513 · Online Services	3,853.65	14,500.00	-10,646.35	26.6%
61514 · Internet Services, State	12,150.00	20,500.00	-8,350.00	59.3%
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	2,670.00	5,500.00	-2,830.00	48.5%
Total 61500 · Computer	20,585.48	43,200.00	-22,614.52	47.7%
Total 61000 · Operations	50,168.23	110,055.00	-59,886.77	45.6%
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	2,591.09	8,000.00	-5,408.91	32.4%
62300 · Equipment Maintenance - Other	0.00	0.00	0.00	0.0%
Total 62300 · Equipment Maintenance	2,591.09	8,000.00	-5,408.91	32.4%
62000 · Equipment - Other	0.00	1,000.00	-1,000.00	0.0%
Total 62000 · Equipment	3,547.40	9,000.00	-5,452.60	39.4%
63000 · Programs				
63100 · Adult	0.00	0.00	0.00	0.0%
63200 · Youth	3,940.81	0.00	3,940.81	100.0%
63000 · Programs - Other	148.54	4,000.00	-3,851.46	3.7%
Total 63000 · Programs	4,089.35	4,000.00	89.35	102.2%
64000 · Personnel				
64010 · Salaries - Director	26,775.00	62,424.00	-35,649.00	42.9%
64020 · Salaries - Other	69,010.70	168,000.00	-98,989.30	41.1%
64030 · Hourly Employees	67,158.94	147,000.00	-79,841.06	45.7%
64050 · Payroll Expenses	14,815.37	40,000.00	-25,184.63	37.0%
64070 · Retirement (VRS)	5,661.01	13,616.00	-7,954.99	41.6%
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)	16,896.30	47,700.00	-30,803.70	35.4%
64086 · Insurance, Dental (Anthem)	397.50	1,500.00	-1,102.50	26.5%
Total 64080 · Insurance	17,709.97	49,753.00	-32,043.03	35.6%
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	201,239.99	488,793.00	-287,553.01	41.2%
65000 · Supplies				
65100 · Custodial	14.97	1,000.00	-985.03	1.5%
65200 · Office	3,160.56	5,000.00	-1,839.44	63.2%
65300 · Library	5,551.07	9,876.00	-4,324.93	56.2%
65400 · Youth Program Supplies	229.16	500.00	-270.84	45.8%
65000 · Supplies - Other	134.30	200.00	-65.70	67.2%
Total 65000 · Supplies	9,090.06	16,576.00	-7,485.94	54.8%

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

	Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	11,685.42	47,376.00	-35,690.58	24.7%
66312 · Periodicals, State Aid	3,722.04	5,000.00	-1,277.96	74.4%
66313 · Continuations, State Aid	-74.69	500.00	-574.69	-14.9%
66314 · Microforms, State Aid	630.00	0.00	630.00	100.0%
66315 · Electronic Resources, State Aid	831.38	2,000.00	-1,168.62	41.6%
66316 · Binding, State Aid	0.00	933.06	-933.06	0.0%
66317 · AV, State Aid	1,277.65	6,000.00	-4,722.35	21.3%
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	745.24	2,000.00	-1,254.76	37.3%
66310 · System Materials - Other	0.00	5,000.00	-5,000.00	0.0%
Total 66310 · System Materials	18,817.04	69,309.06	-50,492.02	27.1%
66350 · Affiliates				
66351 · Books, Affiliates	6,757.44	24,000.00	-17,242.56	28.2%
66352 · AV, Affiliates	0.00	0.00	0.00	0.0%
Total 66350 · Affiliates	6,757.44	24,000.00	-17,242.56	28.2%
66900 · Eastern Shore Room	0.00	0.00	0.00	0.0%
Total 66000 · Materials	25,574.48	93,309.06	-67,734.58	27.4%
67000 · Other				
67100 · Postage	683.96	4,000.00	-3,316.04	17.1%
67200 · Travel	2,237.09	4,500.00	-2,262.91	49.7%
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	4,604.05	10,000.00	-5,395.95	46.0%
68000 · Miscellaneous				
68100 · Bank Fees	420.07	400.00	20.07	105.0%
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	14,787.75	3,000.00	11,787.75	492.9%
Total 68000 · Miscellaneous	16,218.82	8,430.00	7,788.82	192.4%
69000 · Professional Services				
69001 · Professional Services, Financial	7,140.00	16,500.00	-9,360.00	43.3%
69002 · Professional, Library Services	3,799.88	7,000.00	-3,200.12	54.3%
69003 · Professional Services	500.00	0.00	500.00	0.0%
69000 · Professional Services - Other	4,491.98	6,500.00	-2,008.02	69.1%
Total 69000 · Professional Services	15,931.86	30,000.00	-14,068.14	53.1%
Total 60000 · EXPENSES	330,464.24	770,163.06	-439,698.82	42.9%
Total Expense	330,464.24	770,163.06	-439,698.82	42.9%
Net Ordinary Income	66,764.83	6,509.25	60,255.58	1,025.7%
Other Income/Expense				
Other Income				
7010 · Interest Income	30.60	29.84	0.76	102.5%
7030 · Other Income	500,000.00	0.00	500,000.00	100.0%
Total Other Income	500,030.60	29.84	500,000.76	1,675,705.8%
Other Expense				
61103 · Capital	770,188.23	0.00	770,188.23	100.0%
8010 · Reserve	10,562.43	10,000.00	562.43	105.6%
8020 · Miscellaneous	-545.47	0.00	-545.47	100.0%
8030 · Automobiles	0.00	0.00	0.00	0.0%
Total Other Expense	780,205.19	10,000.00	770,205.19	7,802.1%
Net Other Income	-280,174.59	-9,970.16	-270,204.43	2,810.1%
Net Income	-213,409.76	-3,460.91	-209,948.85	6,166.3%