

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

Ordinary Income/Expense	Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget
Income				
40000 · INCOME				
41000 · Government Income				
41010 · Accomack County	403,707.00	403,707.00	0.00	100.0%
41020 · Northampton County	138,000.00	138,000.00	0.00	100.0%
41030 · State Aid	176,460.55	176,444.00	16.55	100.0%
Total 41000 · Government Income	718,167.55	718,151.00	16.55	100.0%
42000 · Contributions				
42010 · ESPL Friends	7,609.93	5,000.00	2,609.93	152.2%
42020 · NFL Friends	9,506.60	10,500.00	-993.40	90.5%
42030 · Contributions Unrestricted	2,640.14	1,000.00	1,640.14	264.0%
42040 · Contributions Restricted	11,773.44	10,000.00	1,773.44	117.7%
42050 · Legacies & Bequests	25.00	100.00	-75.00	25.0%
Total 42000 · Contributions	31,555.11	26,600.00	4,955.11	118.6%
43000 · Reimbursements				
43010 · ESPL	1,544.00	400.00	1,144.00	386.0%
43020 · Island	1,090.09	2,500.00	-1,409.91	43.6%
43030 · Cape Charles	9,730.02	16,000.00	-6,269.98	60.8%
43040 · Book Replacement	101.94	100.00	1.94	101.9%
43050 · NFL	0.00	0.00	0.00	0.0%
43000 · Reimbursements - Other	1,774.01	0.00	1,774.01	100.0%
Total 43000 · Reimbursements	14,240.06	19,000.00	-4,759.94	74.9%
44000 · Fines & Fees				
44010 · Fines	10,129.04	9,000.00	1,129.04	112.5%
44020 · Photocopying	8,029.93	5,000.00	3,029.93	160.6%
44030 · Fax	5,038.01	3,500.00	1,538.01	143.9%
44040 · Other	1,140.96	1,000.00	140.96	114.1%
44000 · Fines & Fees - Other	327.18	0.00	327.18	100.0%
Total 44000 · Fines & Fees	24,665.12	18,500.00	6,165.12	133.3%
45000 · Endowments				
45010 · Edmonds (UBS)	5,180.00	0.00	5,180.00	100.0%
45020 · General (Merrill Lynch)	254.80	400.00	-145.20	63.7%
45090 · Miscellaneous Endowments	67.95	2,000.00	-1,932.05	3.4%
Total 45000 · Endowments	5,502.75	2,400.00	3,102.75	229.3%
46000 · Private Grants	2,100.00	1,600.00	500.00	131.3%

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49000 · Miscellaneous Income				
49010 · NOW Interest	0.06	0.00	0.06	100.0%
49020 · Driver Education Test Proctorin	354.00	250.00	104.00	141.6%
49000 · Miscellaneous Income - Other	70.25	200.00	-129.75	35.1%
Total 49000 · Miscellaneous Income	424.31	450.00	-25.69	94.3%
Total 40000 · INCOME	796,654.90	786,701.00	9,953.90	101.3%
4060 · Carry Over	0.00	0.00	0.00	0.0%
4250 · Grants, Other	0.00	0.00	0.00	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	796,654.90	786,701.00	9,953.90	101.3%
Expense				
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	12,499.92	10,000.00	2,499.92	125.0%
61102 · Building Maintenance, NFL	4,103.97	2,000.00	2,103.97	205.2%
61100 · Building - Other	0.00	0.00	0.00	0.0%
Total 61100 · Building	16,603.89	12,000.00	4,603.89	138.4%
61200 · Utilities				
61201 · Fuel Oil	4,654.42	4,000.00	654.42	116.4%
61202 · Electricity	13,395.25	12,000.00	1,395.25	111.6%
61203 · Telephone	11,008.12	10,839.00	169.12	101.6%
61200 · Utilities - Other	0.00	0.00	0.00	0.0%
Total 61200 · Utilities	29,057.79	26,839.00	2,218.79	108.3%
61300 · Vehicle Operation	2,038.86	2,750.00	-711.14	74.1%
61400 · Insurance (VML)				
61401 · Insurance, Building	10,355.25	0.00	10,355.25	100.0%
61402 · Insurance, Vehicles	405.25	0.00	405.25	100.0%
61407 · Insurance, Pro. Liability	1,142.75	0.00	1,142.75	100.0%
61400 · Insurance (VML) - Other	881.00	12,975.00	-12,094.00	6.8%
Total 61400 · Insurance (VML)	12,784.25	12,975.00	-190.75	98.5%

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61500 · Computer				
61510 · Computer Hardware	11,750.04	0.00	11,750.04	100.0%
61511 · Computer Hardware, State	1,400.00	1,400.00	0.00	100.0%
61513 · Online Services	16,690.96	14,500.00	2,190.96	115.1%
61514 · Internet Services, State	18,977.60	20,500.00	-1,522.40	92.6%
61515 · Computer Software	577.50	580.00	-2.50	99.6%
61516 · Computer Software, State	341.50	0.00	341.50	100.0%
61517 · Computer Maintenance	6,864.52	5,500.00	1,364.52	124.8%
Total 61500 · Computer	56,602.12	42,480.00	14,122.12	133.2%
61000 · Operations - Other	26.00			
Total 61000 · Operations	117,112.91	97,044.00	20,068.91	120.7%
62000 · Equipment				
62100 · Equipment, General	688.00	0.00	688.00	100.0%
62200 · Equipment, State	956.31	0.00	956.31	100.0%
62300 · Equipment Maintenance				
62310 · Contractual Services	7,551.86	5,420.00	2,131.86	139.3%
62300 · Equipment Maintenance - Other	26.50	1,000.00	-973.50	2.7%
Total 62300 · Equipment Maintenance	7,578.36	6,420.00	1,158.36	118.0%
62000 · Equipment - Other	0.00	0.00	0.00	0.0%
Total 62000 · Equipment	9,222.67	6,420.00	2,802.67	143.7%
63000 · Programs				
63100 · Adult	2,269.75	0.00	2,269.75	100.0%
63200 · Youth	6,982.37	0.00	6,982.37	100.0%
63000 · Programs - Other	360.61	4,800.00	-4,439.39	7.5%
Total 63000 · Programs	9,612.73	4,800.00	4,812.73	200.3%
64000 · Personnel				
64010 · Salaries - Director	64,013.75	64,260.00	-246.25	99.6%
64020 · Salaries - Other	165,475.50	167,500.00	-2,024.50	98.8%
64030 · Hourly Employees	161,584.93	160,151.00	1,433.93	100.9%
64050 · Payroll Expenses	36,434.99	40,000.00	-3,565.01	91.1%
64070 · Retirement (VRS)	13,586.31	13,720.00	-133.69	99.0%
64080 · Insurance				
64082 · Insurance, Worker's Comp.	416.25	0.00	416.25	100.0%
64083 · Insurance, Life (VRS)	0.05	0.00	0.05	100.0%
64084 · Insurance, Gen, Liability (VRS)	-0.01	0.00	-0.01	100.0%
64085 · Insurance, Medical (Anthem)	39,581.60	47,700.00	-8,118.40	83.0%
64086 · Insurance, Dental (Anthem)	954.00	1,200.00	-246.00	79.5%
Total 64080 · Insurance	40,951.89	48,900.00	-7,948.11	83.7%

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64090 · Liability Reserve	0.00	8,000.00	-8,000.00	0.0%
64000 · Personnel - Other	118.00	0.00	118.00	100.0%
Total 64000 · Personnel	482,165.37	502,531.00	-20,365.63	95.9%
65000 · Supplies				
65100 · Custodial	714.05	943.00	-228.95	75.7%
65200 · Office	1,623.70	0.00	1,623.70	100.0%
65300 · Library	13,457.03	13,157.00	300.03	102.3%
65400 · Youth Program Supplies	493.10	500.00	-6.90	98.6%
65000 · Supplies - Other	0.00	0.00	0.00	0.0%
Total 65000 · Supplies	16,287.88	14,600.00	1,687.88	111.6%
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	42,458.56	47,376.00	-4,917.44	89.6%
66312 · Periodicals, State Aid	4,411.19	5,600.00	-1,188.81	78.8%
66313 · Continuations, State Aid	94.95	500.00	-405.05	19.0%
66314 · Microforms, State Aid	630.00	630.00	0.00	100.0%
66315 · Electronic Resources, State Aid	2,045.32	2,000.00	45.32	102.3%
66316 · Binding, State Aid	0.00	0.00	0.00	0.0%
66317 · AV, State Aid	5,858.67	6,500.00	-641.33	90.1%
66318 · Other Non-Book, State Aid	0.00	1,500.00	-1,500.00	0.0%
66320 · Cape Charles Contract #15	1,713.91	2,000.00	-286.09	85.7%
66310 · System Materials - Other	5,000.00	0.00	5,000.00	100.0%
Total 66310 · System Materials	62,212.60	66,106.00	-3,893.40	94.1%
66350 · Affiliates				
66351 · Books, Affiliates	17,205.10	24,000.00	-6,794.90	71.7%
66352 · AV, Affiliates	0.00	0.00	0.00	0.0%
Total 66350 · Affiliates	17,205.10	24,000.00	-6,794.90	71.7%
66900 · Restricted	7,553.57	5,000.00	2,553.57	151.1%
66000 · Materials - Other	3,928.99			
Total 66000 · Materials	90,900.26	95,106.00	-4,205.74	95.6%
67000 · Other				
67100 · Postage	1,374.69	1,300.00	74.69	105.7%
67200 · Travel	7,047.73	5,000.00	2,047.73	141.0%
67300 · Dues	2,895.00	2,000.00	895.00	144.8%
67000 · Other - Other	100.00	100.00	0.00	100.0%
Total 67000 · Other	11,417.42	8,400.00	3,017.42	135.9%

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68000 · Miscellaneous				
68100 · Bank Fees	1,112.76	900.00	212.76	123.6%
68200 · Returned Checks	0.00	0.00	0.00	0.0%
68300 · Refunds	60.99	30.00	30.99	203.3%
68400 · MLS Fellowship - State Aid	1,000.00	1,000.00	0.00	100.0%
68600 · Continuing Education	3,922.00	4,000.00	-78.00	98.1%
68000 · Miscellaneous - Other	2,154.98	4,600.00	-2,445.02	46.8%
Total 68000 · Miscellaneous	8,250.73	10,530.00	-2,279.27	78.4%
69000 · Professional Services				
69001 · Professional Services, Financial	14,482.50	14,400.00	82.50	100.6%
69002 · Professional, Library Services	6,441.98	7,000.00	-558.02	92.0%
69003 · Erate Consultant	4,241.98	4,500.00	-258.02	94.3%
69004 · Auditor	6,000.00	5,500.00	500.00	109.1%
69000 · Professional Services - Other	2,140.00	5,000.00	-2,860.00	42.8%
Total 69000 · Professional Services	33,306.46	36,400.00	-3,093.54	91.5%
Total 60000 · EXPENSES	778,276.43	775,831.00	2,445.43	100.3%
Total Expense	778,276.43	775,831.00	2,445.43	100.3%
Net Ordinary Income	18,378.47	10,870.00	7,508.47	169.1%
Other Income/Expense				
Other Income				
7010 · Interest Income	43.77	0.00	43.77	100.0%
7030 · Other Income	500,083.81	0.00	500,083.81	100.0%
Total Other Income	500,127.58	0.00	500,127.58	100.0%
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	14,000.00	0.00	14,000.00	100.0%
8030 · Automobiles	0.00	0.00	0.00	0.0%
Total Other Expense	784,188.23	10,000.00	774,188.23	7,841.9%
Net Other Income	-284,060.65	-10,000.00	-274,060.65	2,840.6%
Net Income	-265,682.18	870.00	-266,552.18	-30,538.2%