

Eastern Shore Public Library
Profit & Loss Budget vs. Actual
 July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · INCOME				
41000 · Government Income				
41010 · Accomack County	312,809.25	417,079.00	-104,269.75	75.0%
41020 · Northampton County	111,533.25	148,711.00	-37,177.75	75.0%
41030 · State Aid	137,776.58	183,670.00	-45,893.42	75.0%
41040 · Grants	0.00	0.00	0.00	0.0%
Total 41000 · Government Income	562,119.08	749,460.00	-187,340.92	75.0%
42000 · Contributions				
42010 · ESPL Friends	4,109.20	7,000.00	-2,890.80	58.7%
42020 · NFL Friends	3,335.74	5,000.00	-1,664.26	66.7%
42030 · Contributions Unrestricted	1,115.71	1,000.00	115.71	111.6%
42040 · Contributions Restricted	9,248.61	5,000.00	4,248.61	185.0%
42050 · Legacies & Bequests	65.25	500.00	-434.75	13.1%
42060 · Adopt-A-Book	853.69			
42000 · Contributions - Other	30.00	0.00	30.00	100.0%
Total 42000 · Contributions	18,758.20	18,500.00	258.20	101.4%
43000 · Reimbursements				
43010 · NFL Book Endowment	5,010.00	5,000.00	10.00	100.2%
43020 · Island	1,629.07	2,500.00	-870.93	65.2%
43030 · Cape Charles	7,347.89	16,500.00	-9,152.11	44.5%
43040 · Book Replacement	123.87	100.00	23.87	123.9%
43050 · NFL	0.00	0.00	0.00	0.0%
43000 · Reimbursements - Other	0.00	500.00	-500.00	0.0%
Total 43000 · Reimbursements	14,110.83	24,600.00	-10,489.17	57.4%
44000 · Fines & Fees				
44010 · Fines	5,495.37	10,000.00	-4,504.63	55.0%
44020 · Photocopying	4,285.15	5,000.00	-714.85	85.7%
44030 · Fax	2,992.91	4,000.00	-1,007.09	74.8%
44040 · Other	268.73	1,000.00	-731.27	26.9%
44000 · Fines & Fees - Other	0.00	0.00	0.00	0.0%
Total 44000 · Fines & Fees	13,042.16	20,000.00	-6,957.84	65.2%
45000 · Endowments				
45010 · Edmonds (UBS)	0.00	0.00	0.00	0.0%
45020 · General (Merrill Lynch)	16,323.98	400.00	15,923.98	4,081.0%
45090 · Miscellaneous Endowments	0.00	2,000.00	-2,000.00	0.0%
45000 · Endowments - Other	0.00	0.00	0.00	0.0%
Total 45000 · Endowments	16,323.98	2,400.00	13,923.98	680.2%
46000 · Private Grants	6,000.00	2,000.00	4,000.00	300.0%

Eastern Shore Public Library
Profit & Loss Budget vs. Actual
 July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
49000 · Miscellaneous Income				
49010 · NOW Interest	0.00	0.00	0.00	0.0%
49020 · Driver Education Test Proctorin	277.00	300.00	-23.00	92.3%
49000 · Miscellaneous Income - Other	732.94	200.00	532.94	366.5%
Total 49000 · Miscellaneous Income	1,009.94	500.00	509.94	202.0%
Total 40000 · INCOME	631,364.19	817,460.00	-186,095.81	77.2%
4060 · Carry Over	0.00	0.00	0.00	0.0%
4250 · Grants, Other	0.00	0.00	0.00	0.0%
4650 · Dividends	0.00	0.00	0.00	0.0%
4670 · Liquidation	0.00	0.00	0.00	0.0%
Total Income	631,364.19	817,460.00	-186,095.81	77.2%
Expense				
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	9,994.87	12,000.00	-2,005.13	83.3%
61102 · Building Maintenance, NFL	3,678.06	7,500.00	-3,821.94	49.0%
61100 · Building - Other	0.00	0.00	0.00	0.0%
Total 61100 · Building	13,672.93	19,500.00	-5,827.07	70.1%
61200 · Utilities				
61201 · Fuel Oil	2,203.22	5,000.00	-2,796.78	44.1%
61202 · Electricity	8,569.45	13,000.00	-4,430.55	65.9%
61203 · Telephone	6,033.12	11,000.00	-4,966.88	54.8%
61200 · Utilities - Other	275.92	0.00	275.92	100.0%
Total 61200 · Utilities	17,081.71	29,000.00	-11,918.29	58.9%
61300 · Vehicle Operation	1,042.15	3,000.00	-1,957.85	34.7%
61400 · Insurance (VML)				
61401 · Insurance, Building	4,737.50	0.00	4,737.50	100.0%
61402 · Insurance, Vehicles	105.25	0.00	105.25	100.0%
61407 · Insurance, Pro. Liability	402.50	0.00	402.50	100.0%
61400 · Insurance (VML) - Other	0.00	13,006.00	-13,006.00	0.0%
Total 61400 · Insurance (VML)	5,245.25	13,006.00	-7,760.75	40.3%
61500 · Computer				
61510 · Computer Hardware	0.00	0.00	0.00	0.0%
61511 · Computer Hardware, State	611.52	2,200.00	-1,588.48	27.8%
61512 · Computer Hardware, Grants	0.00	0.00	0.00	0.0%
61513 · Online Services	5,439.95	15,000.00	-9,560.05	36.3%
61514 · Internet Services, State	6,593.20	11,100.00	-4,506.80	59.4%
61515 · Computer Software	352.00	500.00	-148.00	70.4%

Eastern Shore Public Library
Profit & Loss Budget vs. Actual
 July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
61516 · Computer Software, State	0.00	0.00	0.00	0.0%
61517 · Computer Maintenance	3,115.00	5,500.00	-2,385.00	56.6%
61518 · Technology	0.00	0.00	0.00	0.0%
61500 · Computer - Other	0.00	0.00	0.00	0.0%
Total 61500 · Computer	16,111.67	34,300.00	-18,188.33	47.0%
61000 · Operations - Other	0.00	0.00	0.00	0.0%
Total 61000 · Operations	53,153.71	98,806.00	-45,652.29	53.8%
62000 · Equipment				
62100 · Equipment, General	785.83	0.00	785.83	100.0%
62200 · Equipment, State	0.00	0.00	0.00	0.0%
62300 · Equipment Maintenance				
62310 · Contractual Services	4,032.06	7,500.00	-3,467.94	53.8%
62300 · Equipment Maintenance - Other	249.00	0.00	249.00	100.0%
Total 62300 · Equipment Maintenance	4,281.06	7,500.00	-3,218.94	57.1%
62000 · Equipment - Other	0.00	0.00	0.00	0.0%
Total 62000 · Equipment	5,066.89	7,500.00	-2,433.11	67.6%
63000 · Programs				
63100 · Adult	1,877.37	1,500.00	377.37	125.2%
63200 · Youth	3,345.49	5,000.00	-1,654.51	66.9%
63000 · Programs - Other	368.75	0.00	368.75	100.0%
Total 63000 · Programs	5,591.61	6,500.00	-908.39	86.0%
64000 · Personnel				
64010 · Salaries - Director	44,125.27	67,513.00	-23,387.73	65.4%
64020 · Salaries - Other	132,546.67	204,235.00	-71,688.33	64.9%
64030 · Hourly Employees	97,169.12	145,046.00	-47,876.88	67.0%
64050 · Payroll Expenses	24,370.09	45,000.00	-20,629.91	54.2%
64070 · Retirement (VRS)	10,514.83	16,500.00	-5,985.17	63.7%
64080 · Insurance				
64081 · Insurance, VEC	0.00	0.00	0.00	0.0%
64082 · Insurance, Worker's Comp.	0.00	0.00	0.00	0.0%
64083 · Insurance, Life (VRS)	0.13	0.00	0.13	100.0%
64084 · Insurance, Gen, Liability (VRS)	0.02	0.00	0.02	100.0%
64085 · Insurance, Medical (Anthem)	23,156.00	42,000.00	-18,844.00	55.1%
64086 · Insurance, Dental (Anthem)	636.00	1,000.00	-364.00	63.6%
64080 · Insurance - Other	0.00	0.00	0.00	0.0%
Total 64080 · Insurance	23,792.15	43,000.00	-19,207.85	55.3%
64090 · Liability Reserve	4,669.00	8,000.00	-3,331.00	58.4%

Eastern Shore Public Library
Profit & Loss Budget vs. Actual
 July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
64000 · Personnel - Other	0.00	0.00	0.00	0.0%
Total 64000 · Personnel	337,187.13	529,294.00	-192,106.87	63.7%
65000 · Supplies				
65100 · Custodial	251.54	1,000.00	-748.46	25.2%
65200 · Office	0.00	0.00	0.00	0.0%
65300 · Library	10,912.68	15,350.00	-4,437.32	71.1%
65400 · Youth Program Supplies	783.77	500.00	283.77	156.8%
65000 · Supplies - Other	0.00	0.00	0.00	0.0%
Total 65000 · Supplies	11,947.99	16,850.00	-4,902.01	70.9%
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	25,149.76	47,376.00	-22,226.24	53.1%
66312 · Periodicals, State Aid	665.20	5,600.00	-4,934.80	11.9%
66313 · Continuations, State Aid	418.18	500.00	-81.82	83.6%
66314 · Microforms, State Aid	50.00	0.00	50.00	100.0%
66315 · Electronic Resources, State Aid	78.93	2,000.00	-1,921.07	3.9%
66316 · Binding, State Aid	0.00	0.00	0.00	0.0%
66317 · AV, State Aid	2,295.13	6,500.00	-4,204.87	35.3%
66318 · Other Non-Book, State Aid	0.00	1,500.00	-1,500.00	0.0%
66320 · Cape Charles Contract #15	1,414.87	2,000.00	-585.13	70.7%
66321 · Books - Non-State Aid	426.16	0.00	426.16	100.0%
66310 · System Materials - Other	48.33	0.00	48.33	100.0%
Total 66310 · System Materials	30,546.56	65,476.00	-34,929.44	46.7%
66350 · Affiliates				
66351 · Books, Affiliates	10,002.19	24,000.00	-13,997.81	41.7%
66352 · AV, Affiliates	0.00	0.00	0.00	0.0%
66350 · Affiliates - Other	0.00	0.00	0.00	0.0%
Total 66350 · Affiliates	10,002.19	24,000.00	-13,997.81	41.7%
66900 · Restricted	2,634.09	5,000.00	-2,365.91	52.7%
66000 · Materials - Other	0.00	0.00	0.00	0.0%
Total 66000 · Materials	43,182.84	94,476.00	-51,293.16	45.7%
67000 · Other				
67100 · Postage	1,387.57	1,500.00	-112.43	92.5%
67200 · Travel	4,035.87	4,998.00	-962.13	80.7%
67210 · Travel - State Aid	0.00	1,002.00	-1,002.00	0.0%
67300 · Dues	886.40	2,500.00	-1,613.60	35.5%
67000 · Other - Other	50.00	102.00	-52.00	49.0%
Total 67000 · Other	6,359.84	10,102.00	-3,742.16	63.0%

Eastern Shore Public Library
Profit & Loss Budget vs. Actual
 July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
68000 · Miscellaneous				
68100 · Bank Fees	549.29	1,000.00	-450.71	54.9%
68200 · Returned Checks	0.00	0.00	0.00	0.0%
68300 · Refunds	318.99	30.00	288.99	1,063.3%
68400 · MLS Fellowship - State Aid	1,000.00	1,000.00	0.00	100.0%
68600 · Continuing Education	588.58	4,000.00	-3,411.42	14.7%
68000 · Miscellaneous - Other	19,837.97	4,002.00	15,835.97	495.7%
Total 68000 · Miscellaneous	22,294.83	10,032.00	12,262.83	222.2%
69000 · Professional Services				
69001 · Professional Services, Financial	8,760.00	14,400.00	-5,640.00	60.8%
69002 · Professional, Library Services	2,689.51	7,000.00	-4,310.49	38.4%
69003 · Erate Consultant	4,584.04	4,500.00	84.04	101.9%
69004 · Auditor	7,000.00	5,500.00	1,500.00	127.3%
69000 · Professional Services - Other	995.00	2,500.00	-1,505.00	39.8%
Total 69000 · Professional Services	24,028.55	33,900.00	-9,871.45	70.9%
60000 · EXPENSES - Other	0.00	0.00	0.00	0.0%
Total 60000 · EXPENSES	508,813.39	807,460.00	-298,646.61	63.0%
Total Expense	508,813.39	807,460.00	-298,646.61	63.0%
Net Ordinary Income	122,550.80	10,000.00	112,550.80	1,225.5%
Other Income/Expense				
Other Income				
7010 · Interest Income	83.69	0.00	83.69	100.0%
7030 · Other Income	500,000.00	0.00	500,000.00	100.0%
Total Other Income	500,083.69	0.00	500,083.69	100.0%
Other Expense				
61103 · Capital	500,000.00	0.00	500,000.00	100.0%
8010 · Reserve	5,831.00	10,000.00	-4,169.00	58.3%
8020 · Miscellaneous	16,268.03	0.00	16,268.03	100.0%
8030 · Automobiles	0.00	0.00	0.00	0.0%
Total Other Expense	522,099.03	10,000.00	512,099.03	5,221.0%
Net Other Income	-22,015.34	-10,000.00	-12,015.34	220.2%
Net Income	100,535.46	0.00	100,535.46	100.0%