

	<u>Sep 21</u>
Ordinary Income/Expense	
Income	
40000 · INCOME	
41000 · Government Income	
41020 · Northampton County	65,904.50
41040 · Grants	29,788.91
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Total 41000 · Government Income	95,693.41
42000 · Contributions	
42060 · Adopt-A-Book	250.00
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Total 42000 · Contributions	250.00
43000 · Reimbursements	
43020 · Island	254.50
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Total 43000 · Reimbursements	254.50
44000 · Fines & Fees	27.75
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Total 40000 · INCOME	96,225.66
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Total Income	96,225.66
Expense	
60000 · EXPENSES	
61000 · Operations	
61100 · Building	
61101 · Building Maintenance	755.31
61102 · Building Maintenance, NFL	687.33
61100 · Building - Other	580.70
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Total 61100 · Building	2,023.34
61200 · Utilities	
61202 · Electricity	842.50
61202.1 · Electricity - NFL	383.02
61203 · Telephone	587.84
61203.1 · Telephone - NFL	105.95
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Total 61200 · Utilities	1,919.31
61300 · Vehicle Operation	156.49
61500 · Computer	
61510 · Computer Hardware	9,880.18
61513 · Online Services	731.40
61514 · Internet Services, State	917.60
61517 · Computer Maintenance	920.00
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Total 61500 · Computer	12,449.18
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Total 61000 · Operations	16,548.32
62000 · Equipment	
62100 · Equipment, General	25,113.80

	<u>Sep 21</u>
62300 · Equipment Maintenance	
62310 · Contractual Services	372.38
Total 62300 · Equipment Maintenance	<u>372.38</u>
Total 62000 · Equipment	25,486.18
63000 · Programs	
63100 · Adult	273.93
63200 · Youth	30.01
63000 · Programs - Other	20.03
Total 63000 · Programs	<u>323.97</u>
64000 · Personnel	
64010 · Salaries - Director	5,791.38
64020 · Salaries - Other	21,681.99
64030 · Hourly Employees	11,543.22
64050 · Payroll Expenses	3,512.79
64070 · Retirement (VRS)	1,712.50
64080 · Insurance	
64085 · Insurance, Medical (Anthem)	3,760.74
64086 · Insurance, Dental (Anthem)	103.16
Total 64080 · Insurance	<u>3,863.90</u>
Total 64000 · Personnel	48,105.78
65000 · Supplies	
65200 · Office	91.53
65300 · Library	10.82
65000 · Supplies - Other	7,908.00
Total 65000 · Supplies	<u>8,010.35</u>
66000 · Materials	
66310 · System Materials	
66311 · Books, State Aid	3,692.18
66313 · Continuations, State Aid	112.19
66317 · AV, State Aid	161.78
66320 · Cape Charles Contract #15	46.50
Total 66310 · System Materials	<u>4,012.65</u>
66350 · Affiliates	
66351 · Books, Affiliates	3,122.32
Total 66350 · Affiliates	<u>3,122.32</u>
66900 · Restricted	10.53
Total 66000 · Materials	<u>7,145.50</u>

Profit & Loss

September 2021

	Sep 21
67000 · Other	
67100 · Postage	205.08
67200 · Travel & Meals	133.16
67300 · Dues	70.00
Total 67000 · Other	408.24
68000 · Miscellaneous	
68100 · Bank Fees	64.92
68600 · Continuing Education	100.00
68000 · Miscellaneous - Other	934.12
Total 68000 · Miscellaneous	1,099.04
69000 · Professional Services	
69001 · Professional Services,Financial	1,400.00
Total 69000 · Professional Services	1,400.00
Total 60000 · EXPENSES	108,527.38
Total Expense	108,527.38
Net Ordinary Income	-12,301.72
Net Income	-12,301.72

Eastern Shore Public Library
Profit & Loss Budget vs. Actual
 July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · INCOME				
41000 · Government Income				
41010 · Accomack County	111,211.00	444,844.00	-333,633.00	25.0%
41020 · Northampton County	131,809.00	263,618.00	-131,809.00	50.0%
41030 · State Aid	56,923.75	227,695.00	-170,771.25	25.0%
41040 · Grants	33,096.94	0.00	33,096.94	100.0%
41000 · Government Income - Other	0.00	0.00	0.00	0.0%
Total 41000 · Government Income	333,040.69	936,157.00	-603,116.31	35.6%
42000 · Contributions				
42010 · ESPL Friends	0.00	5,000.00	-5,000.00	0.0%
42020 · NFL Friends	0.00	1,000.00	-1,000.00	0.0%
42030 · Contributions Unrestricted	150.00	1,000.00	-850.00	15.0%
42040 · Contributions Restricted	0.00	5,500.00	-5,500.00	0.0%
42050 · Legacies & Bequests	0.00	100.00	-100.00	0.0%
42060 · Adopt-A-Book	340.00	0.00	340.00	100.0%
Total 42000 · Contributions	490.00	12,600.00	-12,110.00	3.9%
43000 · Reimbursements				
43010 · NFL Book Endowment	5,080.00	4,500.00	580.00	112.9%
43020 · Island	390.00	2,500.00	-2,110.00	15.6%
43030 · Cape Charles	220.44	14,000.00	-13,779.56	1.6%
43040 · Book Replacement	0.00	100.00	-100.00	0.0%
43000 · Reimbursements - Other	0.00	500.00	-500.00	0.0%
Total 43000 · Reimbursements	5,690.44	21,600.00	-15,909.56	26.3%
44000 · Fines & Fees				
44010 · Fines	75.35	0.00	75.35	100.0%
44020 · Photocopying	655.04	3,000.00	-2,344.96	21.8%
44030 · Fax	0.00	0.00	0.00	0.0%
44040 · Other	40.00	0.00	40.00	100.0%
44000 · Fines & Fees - Other	35.95	0.00	35.95	100.0%
Total 44000 · Fines & Fees	806.34	3,000.00	-2,193.66	26.9%
45000 · Endowments				
45010 · Edmonds (UBS)	0.00	0.00	0.00	0.0%
45020 · General (Merrill Lynch)	0.00	0.00	0.00	0.0%
45090 · Miscellaneous Endowments	0.00	0.00	0.00	0.0%
Total 45000 · Endowments	0.00	0.00	0.00	0.0%
46000 · Private Grants	0.00	2,000.00	-2,000.00	0.0%
49000 · Miscellaneous Income				
49020 · Driver Education Test Proctorin	0.00	200.00	-200.00	0.0%

Eastern Shore Public Library
Profit & Loss Budget vs. Actual
 July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
49000 · Miscellaneous Income - Other	21.00	100.00	-79.00	21.0%
Total 49000 · Miscellaneous Income	21.00	300.00	-279.00	7.0%
Total 40000 · INCOME	340,048.47	975,657.00	-635,608.53	34.9%
Total Income	340,048.47	975,657.00	-635,608.53	34.9%
Expense				
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	5,407.65	0.00	5,407.65	100.0%
61102 · Building Maintenance, NFL	2,453.16	40,075.00	-37,621.84	6.1%
61104 · Building Maintenance - Parksley	0.00	60,000.00	-60,000.00	0.0%
61100 · Building - Other	580.70			
Total 61100 · Building	8,441.51	100,075.00	-91,633.49	8.4%
61200 · Utilities				
61201 · Fuel Oil	0.00	0.00	0.00	0.0%
61202 · Electricity	2,202.69	0.00	2,202.69	100.0%
61202.1 · Electricity - NFL	1,040.94	4,200.00	-3,159.06	24.8%
61202.2 · Electricity - Parksley	0.00	36,000.00	-36,000.00	0.0%
61203 · Telephone	1,370.37	4,000.00	-2,629.63	34.3%
61203.1 · Telephone - NFL	246.86	1,550.00	-1,303.14	15.9%
61204 · Water/Sewer - Parksley	0.00	2,400.00	-2,400.00	0.0%
Total 61200 · Utilities	4,860.86	48,150.00	-43,289.14	10.1%
61300 · Vehicle Operation	748.98	2,750.00	-2,001.02	27.2%
61400 · Insurance (VML)				
61401 · Insurance, Building	0.00	0.00	0.00	0.0%
61402 · Insurance, Vehicles	0.00	0.00	0.00	0.0%
61403 · Insurance - Boiler	0.00	0.00	0.00	0.0%
61404 · Insurance - Liability	0.00	0.00	0.00	0.0%
61407 · Insurance, Pro. Liability	0.00	0.00	0.00	0.0%
61408 · Insurance - Other	0.00	0.00	0.00	0.0%
61400 · Insurance (VML) - Other	0.00	13,300.00	-13,300.00	0.0%
Total 61400 · Insurance (VML)	0.00	13,300.00	-13,300.00	0.0%
61500 · Computer				
61510 · Computer Hardware	9,954.12	2,500.00	7,454.12	398.2%
61511 · Computer Hardware, State	0.00	2,000.00	-2,000.00	0.0%
61513 · Online Services	3,399.21	21,400.00	-18,000.79	15.9%
61514 · Internet Services, State	3,188.02	11,100.00	-7,911.98	28.7%
61515 · Computer Software	352.00	500.00	-148.00	70.4%
61516 · Computer Software, State	440.00	500.00	-60.00	88.0%
61517 · Computer Maintenance	1,628.99	5,500.00	-3,871.01	29.6%

Eastern Shore Public Library
Profit & Loss Budget vs. Actual
 July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
61518 · Technology	25,645.80			
Total 61500 · Computer	44,608.14	43,500.00	1,108.14	102.5%
Total 61000 · Operations	58,659.49	207,775.00	-149,115.51	28.2%
62000 · Equipment				
62100 · Equipment, General	25,141.69	1,000.00	24,141.69	2,514.2%
62200 · Equipment, State	0.00	4,000.00	-4,000.00	0.0%
62300 · Equipment Maintenance				
62310 · Contractual Services	975.70	10,975.00	-9,999.30	8.9%
62300 · Equipment Maintenance - Other	0.00	0.00	0.00	0.0%
Total 62300 · Equipment Maintenance	975.70	10,975.00	-9,999.30	8.9%
62000 · Equipment - Other	494.23			
Total 62000 · Equipment	26,611.62	15,975.00	10,636.62	166.6%
63000 · Programs				
63100 · Adult	1,235.13	3,427.00	-2,191.87	36.0%
63200 · Youth	2,212.01	8,000.00	-5,787.99	27.7%
63300 · Outreach	0.00	4,652.00	-4,652.00	0.0%
63000 · Programs - Other	381.93	1,000.00	-618.07	38.2%
Total 63000 · Programs	3,829.07	17,079.00	-13,249.93	22.4%
64000 · Personnel				
64010 · Salaries - Director	17,874.14	70,888.00	-53,013.86	25.2%
64020 · Salaries - Other	65,305.10	205,524.00	-140,218.90	31.8%
64030 · Hourly Employees	33,828.66	169,630.00	-135,801.34	19.9%
64050 · Payroll Expenses	10,563.50	38,100.00	-27,536.50	27.7%
64070 · Retirement (VRS)	4,874.03	20,000.00	-15,125.97	24.4%
64080 · Insurance				
64083 · Insurance, Life (VRS)	0.03	0.00	0.03	100.0%
64084 · Insurance, Gen, Liability (VRS)	-0.05	0.00	-0.05	100.0%
64085 · Insurance, Medical (Anthem)	10,657.26	0.00	10,657.26	100.0%
64086 · Insurance, Dental (Anthem)	285.82	0.00	285.82	100.0%
64080 · Insurance - Other	0.00	43,000.00	-43,000.00	0.0%
Total 64080 · Insurance	10,943.06	43,000.00	-32,056.94	25.4%
64090 · Liability Reserve	667.00	8,000.00	-7,333.00	8.3%
Total 64000 · Personnel	144,055.49	555,142.00	-411,086.51	25.9%
65000 · Supplies				
65100 · Custodial	491.46	10,000.00	-9,508.54	4.9%
65200 · Office	571.47	0.00	571.47	100.0%
65300 · Library	1,478.74	20,350.00	-18,871.26	7.3%

Eastern Shore Public Library
Profit & Loss Budget vs. Actual
 July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
65400 · Youth Program Supplies	990.00	2,000.00	-1,010.00	49.5%
65000 · Supplies - Other	7,919.58	0.00	7,919.58	100.0%
Total 65000 · Supplies	11,451.25	32,350.00	-20,898.75	35.4%
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	8,769.65	39,000.00	-30,230.35	22.5%
66312 · Periodicals, State Aid	320.70	4,000.00	-3,679.30	8.0%
66313 · Continuations, State Aid	146.12	500.00	-353.88	29.2%
66315 · Electronic Resources, State Aid	0.00	3,500.00	-3,500.00	0.0%
66317 · AV, State Aid	495.47	6,500.00	-6,004.53	7.6%
66320 · Cape Charles Contract #15	554.10	2,000.00	-1,445.90	27.7%
66321 · Books - Non-State Aid	0.00	0.00	0.00	0.0%
66310 · System Materials - Other	0.00	5,000.00	-5,000.00	0.0%
Total 66310 · System Materials	10,286.04	60,500.00	-50,213.96	17.0%
66350 · Affiliates				
66351 · Books, Affiliates	6,331.89	16,000.00	-9,668.11	39.6%
Total 66350 · Affiliates	6,331.89	16,000.00	-9,668.11	39.6%
66900 · Restricted	158.48	5,000.00	-4,841.52	3.2%
Total 66000 · Materials	16,776.41	81,500.00	-64,723.59	20.6%
67000 · Other				
67100 · Postage	248.16	2,000.00	-1,751.84	12.4%
67200 · Travel & Meals	321.41	4,000.00	-3,678.59	8.0%
67300 · Dues	210.00	2,000.00	-1,790.00	10.5%
67000 · Other - Other	0.00	102.00	-102.00	0.0%
Total 67000 · Other	779.57	8,102.00	-7,322.43	9.6%
68000 · Miscellaneous				
68100 · Bank Fees	194.79	1,000.00	-805.21	19.5%
68300 · Refunds	9.95	300.00	-290.05	3.3%
68600 · Continuing Education	350.00	3,500.00	-3,150.00	10.0%
68700 · Tangier	0.00	3,000.00	-3,000.00	0.0%
68000 · Miscellaneous - Other	6,959.74	3,500.00	3,459.74	198.8%
Total 68000 · Miscellaneous	7,514.48	11,300.00	-3,785.52	66.5%
69000 · Professional Services				
69001 · Professional Services, Financial	4,200.00	14,000.00	-9,800.00	30.0%
69002 · Professional, Library Services	0.00	5,000.00	-5,000.00	0.0%
69003 · Erate Consultant	6,542.62	4,600.00	1,942.62	142.2%
69004 · Auditor	0.00	5,100.00	-5,100.00	0.0%

Eastern Shore Public Library
Profit & Loss Budget vs. Actual
 July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
69000 · Professional Services - Other	8,400.00	17,734.00	-9,334.00	47.4%
Total 69000 · Professional Services	19,142.62	46,434.00	-27,291.38	41.2%
Total 60000 · EXPENSES	288,820.00	975,657.00	-686,837.00	29.6%
Total Expense	288,820.00	975,657.00	-686,837.00	29.6%
Net Ordinary Income	51,228.47	0.00	51,228.47	100.0%
Other Income/Expense				
Other Expense				
8010 · Reserve	0.00	0.00	0.00	0.0%
8020 · Miscellaneous	0.00	0.00	0.00	0.0%
8030 · Automobiles	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	51,228.47	0.00	51,228.47	100.0%