

3:52 PM
12/05/19
Accrual Basis

Eastern Shore Public Library
Balance Sheet
As of November 30, 2019

	Nov 30, 19
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	353.66
Sun Trust - Operating	
Liability Reserve	8,004.00
Reserve	9,996.00
Sun Trust - Operating - Other	131,431.93
Total Sun Trust - Operating	149,431.93
Suntrust - Restricted Fund	10,205.57
Total Checking/Savings	159,991.16
Total Current Assets	159,991.16
Other Assets	
Merrill Lynch Auxiliary Account	16,248.72
Total Other Assets	16,248.72
TOTAL ASSETS	176,239.88
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 - Accounts Payable	4,029.06
Total Accounts Payable	4,029.06
Credit Cards	
Cardmember Services Visa	1,046.12
Total Credit Cards	1,046.12
Other Current Liabilities	
2100 - Payroll Liabilities	739.53
2290 - Anthem, Medical	1,122.57

3:52 PM
12/05/19
Accrual Basis

Eastern Shore Public Library
Balance Sheet
As of November 30, 2019

	Nov 30, 19
2300 · Anthem, Dental	118.94
2360 · AFLAC	165.30
Total Other Current Liabilities	2,146.34
Total Current Liabilities	7,221.52
Total Liabilities	7,221.52
Equity	
1110 · Retained Earnings	-27,431.48
3000 · Opening Bal Equity	95,784.16
Net Income	100,665.68
Total Equity	169,018.36
TOTAL LIABILITIES & EQUITY	176,239.88

3:53 PM
12/05/19
Accrual Basis

Eastern Shore Public Library
Profit & Loss
November 2019

	Nov 19
Ordinary Income/Expense	
Income	
40000 · INCOME	
42000 · Contributions	12.00
42030 · Contributions Unrestricted	175.00
42040 · Contributions Restricted	
Total 42000 · Contributions	187.00
44000 · Fines & Fees	753.29
44010 · Fines	522.50
44020 · Photocopying	323.70
44030 · Fax	36.00
44040 · Other	
Total 44000 · Fines & Fees	1,635.49
45000 · Endowments	16,265.37
45020 · General (Merrill Lynch)	
Total 45000 · Endowments	16,265.37
46000 · Private Grants	5,000.00
49000 · Miscellaneous Income	
49020 · Driver Education Test Proctorin	40.00
49000 · Miscellaneous Income - Other	50.00
Total 49000 · Miscellaneous Income	90.00
Total 40000 · INCOME	23,177.86
Total Income	23,177.86
Expense	
60000 · EXPENSES	
61000 · Operations	
61100 · Building	792.83
61101 · Building Maintenance	
Total 61100 · Building	792.83
61200 · Utilities	
61201 · Fuel Oil	77.16
61202 · Electricity	846.07
61203 · Telephone	449.96
Total 61200 · Utilities	1,373.19
61300 · Vehicle Operation	123.73
61500 · Computer	
61513 · Online Services	675.88
61514 · Internet Services, State	917.60
61517 · Computer Maintenance	445.00
Total 61500 · Computer	2,038.48
Total 61000 · Operations	4,328.23

3:53 PM
12/05/19
Accrual Basis

Eastern Shore Public Library
Profit & Loss
November 2019

	Nov 19
62000 · Equipment	
62300 · Equipment Maintenance	550.03
62310 · Contractual Services	
Total 62300 · Equipment Maintenance	550.03
Total 62000 · Equipment	550.03
63000 · Programs	
63100 · Adult	967.53
63200 · Youth	331.51
63000 · Programs - Other	49.00
Total 63000 · Programs	1,348.04
64000 · Personnel	
64010 · Salaries - Director	5,515.66
64020 · Salaries - Other	15,818.66
64030 · Hourly Employees	12,330.51
64050 · Payroll Expenses	2,975.64
64070 · Retirement (VRS)	1,263.13
64080 · Insurance	
64085 · Insurance, Medical (Anthem)	2,894.50
64086 · Insurance, Dental (Anthem)	79.50
Total 64080 · Insurance	2,974.00
64090 · Liability Reserve	3,335.00
Total 64000 · Personnel	44,212.60
65000 · Supplies	
65100 · Custodial	133.57
65300 · Library	1,385.15
Total 65000 · Supplies	1,518.72
66000 · Materials	
66310 · System Materials	
66311 · Books, State Aid	2,360.11
66317 · AV, State Aid	78.43
66320 · Cape Charles Contract #15	171.69
Total 66310 · System Materials	2,610.23
66350 · Affiliates	
66351 · Books, Affiliates	1,506.05
Total 66350 · Affiliates	1,506.05
66900 · Restricted	930.86
Total 66000 · Materials	5,047.14

3:53 PM
12/05/19
Accrual Basis

Eastern Shore Public Library
Profit & Loss
November 2019

	Nov 19
67000 · Other	0.60
67100 · Postage	38.63
67200 · Travel	607.00
67300 · Dues	50.00
67000 · Other - Other	
Total 67000 · Other	696.23
68000 · Miscellaneous	49.43
68100 · Bank Fees	109.13
68600 · Continuing Education	86.00
68000 · Miscellaneous - Other	
Total 68000 · Miscellaneous	244.56
69000 · Professional Services	930.00
69001 · Professional Services, Financial	386.52
69002 · Professional, Library Services	127.50
69000 · Professional Services - Other	
Total 69000 · Professional Services	1,444.02
Total 60000 · EXPENSES	59,389.57
Total Expense	59,389.57
Net Ordinary Income	-36,211.71
Other Income/Expense	
Other Expense	
8010 · Reserve	4,165.00
Total Other Expense	4,165.00
Net Other Income	-4,165.00
Net Income	-40,376.71

3:45 PM

12/05/19

Accrual Basis

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	208,539.50	417,079.00	-208,539.50	50.0%
41020 • Northampton County	74,355.50	148,711.00	-74,355.50	50.0%
41030 • State Aid	91,835.00	183,670.00	-91,835.00	50.0%
41040 • Grants	0.00	0.00	0.00	0.0%
Total 41000 • Government Income	374,730.00	749,460.00	-374,730.00	50.0%
42000 • Contributions				
42010 • ESPL Friends	3,337.63	7,000.00	-3,662.37	47.7%
42020 • NFL Friends	335.74	5,000.00	-4,664.26	6.7%
42030 • Contributions Unrestricted	65.71	1,000.00	-934.29	6.6%
42040 • Contributions Restricted	2,539.81	5,000.00	-2,460.19	50.8%
42050 • Legacies & Bequests	0.00	500.00	-500.00	0.0%
42060 • Adopt-A-Book	193.69			
42000 • Contributions - Other	0.00	0.00	0.00	0.0%
Total 42000 • Contributions	6,472.58	18,500.00	-12,027.42	35.0%
43000 • Reimbursements				
43010 • NFL Book Endowment	5,010.00	5,000.00	10.00	100.2%
43020 • Island	1,304.42	2,500.00	-1,195.58	52.2%
43030 • Cape Charles	2,473.66	16,500.00	-14,026.34	15.0%
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	8,911.95	24,600.00	-15,688.05	36.2%
44000 • Fines & Fees				
44010 • Fines	3,794.66	10,000.00	-6,205.34	37.9%
44020 • Photocopying	3,066.00	5,000.00	-1,934.00	61.3%
44030 • Fax	2,231.20	4,000.00	-1,768.80	55.8%
44040 • Other	199.83	1,000.00	-800.17	20.0%
44000 • Fines & Fees - Other	0.00	0.00	0.00	0.0%
Total 44000 • Fines & Fees	9,291.69	20,000.00	-10,708.31	46.5%
45000 • Endowments				
45010 • Edmonds (UBS)	0.00	0.00	0.00	0.0%
45020 • General (Merrill Lynch)	16,318.85	400.00	15,918.85	4,079.7%
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	16,318.85	2,400.00	13,918.85	680.0%
46000 • Private Grants	5,500.00	2,000.00	3,500.00	275.0%

3:45 PM

12/05/19

Accrual Basis

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	170.00	300.00	-130.00	56.7%
49000 • Miscellaneous Income - Other	732.94	200.00	532.94	366.5%
Total 49000 • Miscellaneous Income	902.94	500.00	402.94	180.6%
Total 40000 • INCOME	422,128.01	817,460.00	-395,331.99	51.6%
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	422,128.01	817,460.00	-395,331.99	51.6%
Expense				
60000 • EXPENSES				
61000 • Operations				
61100 • Building				
61101 • Building Maintenance	6,456.48	12,000.00	-5,543.52	53.8%
61102 • Building Maintenance, NFL	1,356.28	7,500.00	-6,143.72	18.1%
61100 • Building - Other	0.00	0.00	0.00	0.0%
Total 61100 • Building	7,812.76	19,500.00	-11,687.24	40.1%
61200 • Utilities				
61201 • Fuel Oil	568.17	5,000.00	-4,431.83	11.4%
61202 • Electricity	6,461.39	13,000.00	-6,538.61	49.7%
61203 • Telephone	4,332.09	11,000.00	-6,667.91	39.4%
61200 • Utilities - Other	0.00	0.00	0.00	0.0%
Total 61200 • Utilities	11,361.65	29,000.00	-17,638.35	39.2%
61300 • Vehicle Operation				
61400 • Insurance (VML)				
61401 • Insurance, Building	721.02	3,000.00	-2,278.98	24.0%
61402 • Insurance, Vehicles	2,213.00	0.00	2,213.00	100.0%
61407 • Insurance, Pro. Liability	0.00	0.00	0.00	0.0%
61400 • Insurance (VML) - Other	0.00	0.00	0.00	0.0%
Total 61400 • Insurance (VML)	2,213.00	13,006.00	-13,006.00	0.0%
Total 61400 • Insurance (VML)	2,213.00	13,006.00	-10,793.00	17.0%

3:45 PM

12/05/19

Accrual Basis

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

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
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	4,669.68	15,000.00	-10,330.32	31.1%
61514 • Internet Services, State	4,588.00	11,100.00	-6,512.00	41.3%
61515 • Computer Software	352.00	500.00	-148.00	70.4%
61516 • Computer Software, State	0.00	0.00	0.00	0.0%
61517 • Computer Maintenance	2,225.00	5,500.00	-3,275.00	40.5%
61518 • Technology	0.00	0.00	0.00	0.0%
61500 • Computer - Other	0.00	0.00	0.00	0.0%
Total 61500 • Computer	12,446.20	34,300.00	-21,853.80	36.3%
61000 • Operations - Other	0.00	0.00	0.00	0.0%
Total 61000 • Operations	34,554.63	98,806.00	-64,251.37	35.0%
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	2,566.45	7,500.00	-4,933.55	34.2%
62300 • Equipment Maintenance - Other	0.00	0.00	0.00	0.0%
Total 62300 • Equipment Maintenance	2,566.45	7,500.00	-4,933.55	34.2%
62000 • Equipment - Other	0.00	0.00	0.00	0.0%
Total 62000 • Equipment	3,352.28	7,500.00	-4,147.72	44.7%
63000 • Programs				
63100 • Adult	1,780.56	1,500.00	280.56	118.7%
63200 • Youth	3,183.68	5,000.00	-1,816.32	63.7%
63000 • Programs - Other	368.75	0.00	368.75	100.0%
Total 63000 • Programs	5,332.99	6,500.00	-1,167.01	82.0%
64000 • Personnel				
64010 • Salaries - Director	27,578.29	67,513.00	-39,934.71	40.8%
64020 • Salaries - Other	81,487.81	204,235.00	-122,747.19	39.9%
64030 • Hourly Employees	62,682.42	145,046.00	-82,363.58	43.2%
64050 • Payroll Expenses	15,270.54	45,000.00	-29,729.46	33.9%
64070 • Retirement (VRS)	6,519.24	16,500.00	-9,980.76	39.5%

3:45 PM

12/05/19

Accrual Basis

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

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
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)	0.00	0.00	0.00	0.0%
64084 · Insurance, Gen, Liability (VRS)	0.00	0.00	0.00	0.0%
64085 · Insurance, Medical (Anthem)	14,472.50	42,000.00	-27,527.50	34.5%
64086 · Insurance, Dental (Anthem)	397.50	1,000.00	-602.50	39.8%
64080 · Insurance - Other	0.00	0.00	0.00	0.0%
Total 64080 · Insurance	14,870.00	43,000.00	-28,130.00	34.6%
64090 · Liability Reserve	3,335.00	8,000.00	-4,665.00	41.7%
64000 · Personnel - Other	0.00	0.00	0.00	0.0%
Total 64000 · Personnel	211,743.30	529,294.00	-317,550.70	40.0%
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	8,964.46	15,350.00	-6,385.54	58.4%
65400 · Youth Program Supplies	366.59	500.00	-133.41	73.3%
65000 · Supplies - Other	0.00	0.00	0.00	0.0%
Total 65000 · Supplies	9,582.59	16,850.00	-7,267.41	56.9%
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	16,961.20	47,376.00	-30,414.80	35.8%
66312 · Periodicals, State Aid	0.00	5,600.00	-5,600.00	0.0%
66313 · Continuations, State Aid	250.54	500.00	-249.46	50.1%
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	1,615.68	6,500.00	-4,884.32	24.9%
66318 · Other Non-Book, State Aid	0.00	1,500.00	-1,500.00	0.0%
66320 · Cape Charles Contract #15	1,051.98	2,000.00	-948.02	52.6%
66321 · Books - Non-State Aid	0.00	0.00	0.00	0.0%
66310 · System Materials - Other	14.96	0.00	14.96	100.0%
Total 66310 · System Materials	20,023.29	65,476.00	-45,452.71	30.6%
66350 · Affiliates				
66351 · Books, Affiliates	6,818.15	24,000.00	-17,181.85	28.4%
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	6,818.15	24,000.00	-17,181.85	28.4%

3:45 PM

12/05/19

Accrual Basis

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

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
66900 - Restricted	1,767.55	5,000.00	-3,232.45	35.4%
66000 - Materials - Other	0.00	0.00	0.00	0.0%
Total 66000 - Materials	28,608.99	94,476.00	-65,867.01	30.3%
67000 - Other				
67100 - Postage	1,012.60	1,500.00	-487.40	67.5%
67200 - Travel	2,900.76	4,998.00	-2,097.24	58.0%
67210 - Travel - State Aid	0.00	1,002.00	-1,002.00	0.0%
67300 - Dues	727.00	2,500.00	-1,773.00	29.1%
67000 - Other - Other	50.00	102.00	-52.00	49.0%
Total 67000 - Other	4,690.36	10,102.00	-5,411.64	46.4%
68000 - Miscellaneous				
68100 - Bank Fees	337.53	1,000.00	-662.47	33.8%
68200 - Returned Checks	0.00	0.00	0.00	0.0%
68300 - Refunds	263.99	30.00	233.99	880.0%
68400 - MLS Fellowship - State Aid	1,000.00	1,000.00	0.00	100.0%
68600 - Continuing Education	548.58	4,000.00	-3,451.42	13.7%
68000 - Miscellaneous - Other	17,447.88	4,002.00	13,445.88	436.0%
Total 68000 - Miscellaneous	19,597.98	10,032.00	9,565.98	195.4%
69000 - Professional Services				
69001 - Professional Services, Financial	6,555.00	14,400.00	-7,845.00	45.5%
69002 - Professional, Library Services	2,415.73	7,000.00	-4,584.27	34.5%
69003 - Erate Consultant	4,584.04	4,500.00	84.04	101.9%
69004 - Auditor	5,500.00	5,500.00	0.00	100.0%
69000 - Professional Services - Other	690.00	2,500.00	-1,810.00	27.6%
Total 69000 - Professional Services	19,744.77	33,900.00	-14,155.23	58.2%
60000 - EXPENSES - Other	0.00	0.00	0.00	0.0%
Total 60000 - EXPENSES	337,207.89	807,460.00	-470,252.11	41.8%
Total Expense	337,207.89	807,460.00	-470,252.11	41.8%
Net Ordinary Income	84,920.12	10,000.00	74,920.12	849.2%
Other Income/Expense				
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%

3:45 PM

12/05/19

Accrual Basis

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

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
Other Expense				
61103 · Capital	500,000.00	0.00	500,000.00	100.0%
8010 · Reserve	4,165.00	10,000.00	-5,835.00	41.7%
8020 · Miscellaneous	0.00	0.00	0.00	0.0%
8030 · Automobiles	0.00	0.00	0.00	0.0%
Total Other Expense	504,165.00	10,000.00	494,165.00	5,041.7%
Net Other Income	-4,081.31	-10,000.00	5,918.69	40.8%
Net Income	80,838.81	0.00	80,838.81	100.0%