

Eastern Shore Public Library
Balance Sheet
As of November 30, 2020

	<u>Nov 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	131.53
Sun Trust - Operating	
Liability Reserve	15,337.00
Reserve	19,163.00
Sun Trust - Operating - Other	<u>203,535.14</u>
Total Sun Trust - Operating	238,035.14
Suntrust - Restricted Fund	<u>10,180.57</u>
Total Checking/Savings	<u>248,347.24</u>
Total Current Assets	<u>248,347.24</u>
TOTAL ASSETS	<u><u>248,347.24</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	<u>21,698.14</u>
Total Accounts Payable	21,698.14
Credit Cards	
Cardmember Services Visa	<u>408.98</u>
Total Credit Cards	408.98
Other Current Liabilities	
2100 · Payroll Liabilities	3,503.20
2250 · Treasurer of Virginia-V...	130.92
2270 · Minnesota Life	12.06
2290 · Anthem, Medical	1,122.62
2300 · Anthem, Dental	118.94
2360 · AFLAC	<u>165.30</u>
Total Other Current Liabilities	<u>5,053.04</u>
Total Current Liabilities	<u>27,160.16</u>
Total Liabilities	27,160.16
Equity	

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Accrual Basis

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	Nov 30, 20
1110 · Retained Earnings	-10,429.04
3000 · Opening Bal Equity	95,784.16
Net Income	135,831.96
Total Equity	221,187.08
TOTAL LIABILITIES & EQUITY	248,347.24

Eastern Shore Public Library
Profit & Loss Budget vs. Actual
 July 2020 through June 2021

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · INCOME				
41000 · Government Income				
41010 · Accomack County	222,422.00	444,844.00	-222,422.00	50.0%
41020 · Northampton County	90,354.75	176,519.00	-86,164.25	51.2%
41030 · State Aid	112,376.00	224,752.00	-112,376.00	50.0%
41040 · Grants	0.00	0.00	0.00	0.0%
Total 41000 · Government Income	425,152.75	846,115.00	-420,962.25	50.2%
42000 · Contributions				
42010 · ESPL Friends	253.63	7,000.00	-6,746.37	3.6%
42020 · NFL Friends	0.00	2,000.00	-2,000.00	0.0%
42030 · Contributions Unrestricted	485.00	1,000.00	-515.00	48.5%
42040 · Contributions Restricted	8,185.78	5,500.00	2,685.78	148.8%
42050 · Legacies & Bequests	0.00	500.00	-500.00	0.0%
42060 · Adopt-A-Book	100.00	0.00	100.00	100.0%
42000 · Contributions - Other	0.00	0.00	0.00	0.0%
Total 42000 · Contributions	9,024.41	16,000.00	-6,975.59	56.4%
43000 · Reimbursements				
43010 · NFL Book Endowment	4,570.00	5,000.00	-430.00	91.4%
43020 · Island	536.21	2,500.00	-1,963.79	21.4%
43030 · Cape Charles	1,529.54	16,000.00	-14,470.46	9.6%
43040 · Book Replacement	55.99	100.00	-44.01	56.0%
43050 · NFL	0.00	0.00	0.00	0.0%
43000 · Reimbursements - Other	0.00	500.00	-500.00	0.0%
Total 43000 · Reimbursements	6,691.74	24,100.00	-17,408.26	27.8%
44000 · Fines & Fees				
44010 · Fines	529.40	0.00	529.40	100.0%
44020 · Photocopying	724.75	3,000.00	-2,275.25	24.2%
44030 · Fax	15.55	0.00	15.55	100.0%
44040 · Other	190.20	0.00	190.20	100.0%
44000 · Fines & Fees - Other	312.69	0.00	312.69	100.0%
Total 44000 · Fines & Fees	1,772.59	3,000.00	-1,227.41	59.1%
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	2,000.00	-2,000.00	0.0%
45000 · Endowments - Other	0.00	0.00	0.00	0.0%
Total 45000 · Endowments	0.00	2,000.00	-2,000.00	0.0%
46000 · Private Grants	1,947.11	5,000.00	-3,052.89	38.9%

Eastern Shore Public Library
Profit & Loss Budget vs. Actual
 July 2020 through June 2021

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
49000 · Miscellaneous Income				
49010 · NOW Interest	0.00	0.00	0.00	0.0%
49020 · Driver Education Test Proctorin	100.00	300.00	-200.00	33.3%
49000 · Miscellaneous Income - Other	2,016.15	200.00	1,816.15	1,008.1%
Total 49000 · Miscellaneous Income	2,116.15	500.00	1,616.15	423.2%
Total 40000 · INCOME	446,704.75	896,715.00	-450,010.25	49.8%
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	446,704.75	896,715.00	-450,010.25	49.8%
Expense				
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	6,322.97	9,000.00	-2,677.03	70.3%
61102 · Building Maintenance, NFL	3,087.66	12,000.00	-8,912.34	25.7%
61104 · Building Maintenance - Parksley	0.00	51,280.00	-51,280.00	0.0%
61100 · Building - Other	0.00	0.00	0.00	0.0%
Total 61100 · Building	9,410.63	72,280.00	-62,869.37	13.0%
61200 · Utilities				
61201 · Fuel Oil	507.79	1,500.00	-992.21	33.9%
61202 · Electricity	2,538.96	6,000.00	-3,461.04	42.3%
61202.1 · Electricity - NFL	1,291.01	4,200.00	-2,908.99	30.7%
61202.2 · Electricity - Parksley	0.00	17,500.00	-17,500.00	0.0%
61203 · Telephone	1,559.25	4,000.00	-2,440.75	39.0%
61203.1 · Telephone - NFL	590.89	1,550.00	-959.11	38.1%
61204 · Water/Sewer - Parksley	0.00	1,200.00	-1,200.00	0.0%
61200 · Utilities - Other	0.00	0.00	0.00	0.0%
Total 61200 · Utilities	6,487.90	35,950.00	-29,462.10	18.0%
61300 · Vehicle Operation	1,049.74	2,500.00	-1,450.26	42.0%
61400 · Insurance (VML)				
61401 · Insurance, Building	1,000.00	8,757.00	-7,757.00	11.4%
61402 · Insurance, Vehicles	0.00	404.00	-404.00	0.0%
61403 · Insurance - Boiler	0.00	238.00	-238.00	0.0%
61404 · Insurance - Liability	0.00	689.00	-689.00	0.0%
61407 · Insurance, Pro. Liability	0.00	697.00	-697.00	0.0%
61408 · Insurance - Other	0.00	2,079.00	-2,079.00	0.0%
61400 · Insurance (VML) - Other	0.00	0.00	0.00	0.0%

Eastern Shore Public Library
Profit & Loss Budget vs. Actual
 July 2020 through June 2021

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
Total 61400 · Insurance (VML)	1,000.00	12,864.00	-11,864.00	7.8%
61500 · Computer				
61510 · Computer Hardware	1,891.12	2,000.00	-108.88	94.6%
61511 · Computer Hardware, State	0.00	2,500.00	-2,500.00	0.0%
61512 · Computer Hardware, Grants	0.00	0.00	0.00	0.0%
61513 · Online Services	6,481.86	20,337.00	-13,855.14	31.9%
61514 · Internet Services, State	7,213.51	11,100.00	-3,886.49	65.0%
61515 · Computer Software	0.00	500.00	-500.00	0.0%
61516 · Computer Software, State	0.00	500.00	-500.00	0.0%
61517 · Computer Maintenance	2,725.00	5,500.00	-2,775.00	49.5%
61518 · Technology	0.00	0.00	0.00	0.0%
61500 · Computer - Other	0.00	0.00	0.00	0.0%
Total 61500 · Computer	18,311.49	42,437.00	-24,125.51	43.1%
61000 · Operations - Other	0.00	0.00	0.00	0.0%
Total 61000 · Operations	36,259.76	166,031.00	-129,771.24	21.8%
62000 · Equipment				
62100 · Equipment, General	1,500.00	0.00	1,500.00	100.0%
62200 · Equipment, State	0.00	1,000.00	-1,000.00	0.0%
62300 · Equipment Maintenance				
62310 · Contractual Services	2,044.40	8,975.00	-6,930.60	22.8%
62300 · Equipment Maintenance - Other	0.00	0.00	0.00	0.0%
Total 62300 · Equipment Maintenance	2,044.40	8,975.00	-6,930.60	22.8%
62000 · Equipment - Other	0.00	0.00	0.00	0.0%
Total 62000 · Equipment	3,544.40	9,975.00	-6,430.60	35.5%
63000 · Programs				
63100 · Adult	1,932.44	1,427.00	505.44	135.4%
63200 · Youth	526.44	8,000.00	-7,473.56	6.6%
63000 · Programs - Other	446.30	20,100.00	-19,653.70	2.2%
Total 63000 · Programs	2,905.18	29,527.00	-26,621.82	9.8%
64000 · Personnel				
64010 · Salaries - Director	27,578.30	67,513.00	-39,934.70	40.8%
64020 · Salaries - Other	85,098.10	204,235.00	-119,136.90	41.7%
64030 · Hourly Employees	54,167.45	143,400.00	-89,232.55	37.8%
64050 · Payroll Expenses	14,998.05	35,000.00	-20,001.95	42.9%
64070 · Retirement (VRS)	7,346.60	20,000.00	-12,653.40	36.7%
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)	0.20	0.00	0.20	100.0%

Eastern Shore Public Library
Profit & Loss Budget vs. Actual
 July 2020 through June 2021

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
64084 · Insurance, Gen, Liability (VRS)	-0.05	0.00	-0.05	100.0%
64085 · Insurance, Medical (Anthem)	14,373.13	40,046.00	-25,672.87	35.9%
64086 · Insurance, Dental (Anthem)	397.50	954.00	-556.50	41.7%
64080 · Insurance - Other	0.00	0.00	0.00	0.0%
Total 64080 · Insurance	14,770.78	41,000.00	-26,229.22	36.0%
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	207,294.28	519,148.00	-311,853.72	39.9%
65000 · Supplies				
65100 · Custodial	459.04	8,000.00	-7,540.96	5.7%
65200 · Office	125.00	0.00	125.00	100.0%
65300 · Library	12,037.47	16,350.00	-4,312.53	73.6%
65400 · Youth Program Supplies	57.87	2,000.00	-1,942.13	2.9%
65000 · Supplies - Other	0.00	3,000.00	-3,000.00	0.0%
Total 65000 · Supplies	12,679.38	29,350.00	-16,670.62	43.2%
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	13,790.89	39,000.00	-25,209.11	35.4%
66312 · Periodicals, State Aid	2,959.43	4,000.00	-1,040.57	74.0%
66313 · Continuations, State Aid	0.00	500.00	-500.00	0.0%
66314 · Microforms, State Aid	0.00	0.00	0.00	0.0%
66315 · Electronic Resources, State Aid	500.00	3,500.00	-3,000.00	14.3%
66316 · Binding, State Aid	0.00	0.00	0.00	0.0%
66317 · AV, State Aid	1,216.40	6,500.00	-5,283.60	18.7%
66318 · Other Non-Book, State Aid	0.00	0.00	0.00	0.0%
66320 · Cape Charles Contract #15	1,070.72	2,000.00	-929.28	53.5%
66321 · Books - Non-State Aid	0.00	0.00	0.00	0.0%
66310 · System Materials - Other	0.00	0.00	0.00	0.0%
Total 66310 · System Materials	19,537.44	55,500.00	-35,962.56	35.2%
66350 · Affiliates				
66351 · Books, Affiliates	6,732.98	16,000.00	-9,267.02	42.1%
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	6,732.98	16,000.00	-9,267.02	42.1%
66900 · Restricted	1,936.05	13,000.00	-11,063.95	14.9%
66000 · Materials - Other	0.00	0.00	0.00	0.0%
Total 66000 · Materials	28,206.47	84,500.00	-56,293.53	33.4%
67000 · Other				

Eastern Shore Public Library
Profit & Loss Budget vs. Actual
 July 2020 through June 2021

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
67100 · Postage	1,116.82	1,800.00	-683.18	62.0%
67200 · Travel	279.64	6,000.00	-5,720.36	4.7%
67210 · Travel - State Aid	0.00	0.00	0.00	0.0%
67300 · Dues	1,450.00	2,000.00	-550.00	72.5%
67000 · Other - Other	0.00	102.00	-102.00	0.0%
Total 67000 · Other	2,846.46	9,902.00	-7,055.54	28.7%
68000 · Miscellaneous				
68100 · Bank Fees	321.42	1,000.00	-678.58	32.1%
68200 · Returned Checks	0.00	0.00	0.00	0.0%
68300 · Refunds	250.56	300.00	-49.44	83.5%
68400 · MLS Fellowship - State Aid	0.00	0.00	0.00	0.0%
68600 · Continuing Education	0.00	3,500.00	-3,500.00	0.0%
68700 · Tangier	0.00	3,000.00	-3,000.00	0.0%
68000 · Miscellaneous - Other	780.23	23,466.00	-22,685.77	3.3%
Total 68000 · Miscellaneous	1,352.21	31,266.00	-29,913.79	4.3%
69000 · Professional Services				
69001 · Professional Services, Financial	5,880.00	13,500.00	-7,620.00	43.6%
69002 · Professional, Library Services	3,271.79	8,000.00	-4,728.21	40.9%
69003 · Erate Consultant	4,515.06	4,600.00	-84.94	98.2%
69004 · Auditor	0.00	5,100.00	-5,100.00	0.0%
69000 · Professional Services - Other	0.00	1,000.00	-1,000.00	0.0%
Total 69000 · Professional Services	13,666.85	32,200.00	-18,533.15	42.4%
60000 · EXPENSES - Other	0.00	0.00	0.00	0.0%
Total 60000 · EXPENSES	308,754.99	911,899.00	-603,144.01	33.9%
Total Expense	308,754.99	911,899.00	-603,144.01	33.9%
Net Ordinary Income	137,949.76	-15,184.00	153,133.76	-908.5%
Other Income/Expense				
Other Income				
7010 · Interest Income	0.00	0.00	0.00	0.0%
7030 · Other Income	0.00	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.00	0.0%
Other Expense				
61103 · Capital	0.00	0.00	0.00	0.0%
8010 · Reserve	4,165.00	2,550.00	1,615.00	163.3%
8020 · Miscellaneous	0.00	20,650.00	-20,650.00	0.0%
8030 · Automobiles	0.00	0.00	0.00	0.0%
Total Other Expense	4,165.00	23,200.00	-19,035.00	18.0%

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Accrual Basis

Eastern Shore Public Library
Profit & Loss Budget vs. Actual
July 2020 through June 2021

	<u>Jul '20 - Jun 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Net Other Income	-4,165.00	-23,200.00	19,035.00	18.0%
Net Income	<u>133,784.76</u>	<u>-38,384.00</u>	<u>172,168.76</u>	<u>-348.5%</u>

	<u>Nov 20</u>
Ordinary Income/Expense	
Income	
40000 · INCOME	
41000 · Government Income	
41020 · Northampton County	2,095.25
Total 41000 · Government Income	2,095.25
42000 · Contributions	
42030 · Contributions Unrestricted	450.00
42040 · Contributions Restricted	6,050.00
Total 42000 · Contributions	6,500.00
43000 · Reimbursements	
43020 · Island	76.94
Total 43000 · Reimbursements	76.94
44000 · Fines & Fees	
44010 · Fines	74.20
44020 · Photocopying	238.00
44040 · Other	22.20
44000 · Fines & Fees - Other	89.84
Total 44000 · Fines & Fees	424.24
46000 · Private Grants	500.00
Total 40000 · INCOME	9,596.43
Total Income	9,596.43
Expense	
60000 · EXPENSES	
61000 · Operations	
61100 · Building	
61101 · Building Maintenance	904.06
61102 · Building Maintenance, NFL	660.57
Total 61100 · Building	1,564.63
61200 · Utilities	
61201 · Fuel Oil	463.36
61202 · Electricity	291.92
61202.1 · Electricity - NFL	221.84
61203 · Telephone	80.02
Total 61200 · Utilities	1,057.14
61300 · Vehicle Operation	138.42
61500 · Computer	
61513 · Online Services	925.88
61514 · Internet Services, State	1,450.40
61517 · Computer Maintenance	445.00
Total 61500 · Computer	2,821.28

	<u>Nov 20</u>
Total 61000 · Operations	5,581.47
62000 · Equipment	
62300 · Equipment Maintenance	
62310 · Contractual Services	399.34
Total 62300 · Equipment Maintenance	399.34
Total 62000 · Equipment	399.34
64000 · Personnel	
64010 · Salaries - Director	5,515.66
64020 · Salaries - Other	17,019.62
64030 · Hourly Employees	11,466.35
64050 · Payroll Expenses	3,120.56
64070 · Retirement (VRS)	1,469.30
64080 · Insurance	
64085 · Insurance, Medical (Anthem)	2,384.65
64086 · Insurance, Dental (Anthem)	79.50
Total 64080 · Insurance	2,464.15
64090 · Liability Reserve	667.00
Total 64000 · Personnel	41,722.64
65000 · Supplies	
65100 · Custodial	185.15
65200 · Office	125.00
65300 · Library	1,473.93
Total 65000 · Supplies	1,784.08
66000 · Materials	
66310 · System Materials	
66311 · Books, State Aid	3,637.77
66317 · AV, State Aid	43.89
66320 · Cape Charles Contract #15	428.88
Total 66310 · System Materials	4,110.54
66350 · Affiliates	
66351 · Books, Affiliates	2,282.67
Total 66350 · Affiliates	2,282.67
66900 · Restricted	1,343.80
Total 66000 · Materials	7,737.01
67000 · Other	
67300 · Dues	355.00
Total 67000 · Other	355.00
68000 · Miscellaneous	
68100 · Bank Fees	65.07
68300 · Refunds	250.56

Profit & Loss

November 2020

	Nov 20
68000 · Miscellaneous - Other	303.96
Total 68000 · Miscellaneous	619.59
69000 · Professional Services	
69001 · Professional Services,Financial	1,110.00
Total 69000 · Professional Services	1,110.00
Total 60000 · EXPENSES	59,309.13
Total Expense	59,309.13
Net Ordinary Income	-49,712.70
Other Income/Expense	
Other Expense	
8010 · Reserve	833.00
Total Other Expense	833.00
Net Other Income	-833.00
Net Income	-50,545.70
