

# **EASTERN SHORE PUBLIC LIBRARY**

## **BOARD OF TRUSTEES**

**March 9, 2021, 1:00 PM**

**Eastern Shore Public Library, Accomac, Virginia**

### ***Agenda – Electronic Meeting***

This is an electronic meeting.

1. Call to Order
2. Public Comments
3. Approval of Minutes of February 9, 2021
4. Financial Report
5. Branch and Friend's Reports
  - a. Cape Charles Memorial Library
  - b. Chincoteague Island Library
  - c. Northampton Free Library
  - d. ESPL Friend's Reports
6. Library Director's System Report
7. ESPL Foundation (Davenport)
  - a. Capital Campaign Update
8. Capital Project Update – Steering Committee (Valentine)
9. Old Business
  - a. Budget requests to Accomack and Northampton Counties
10. New Business
  - a. Naming requests for new regional library
    - i. ESPL request to name the building "Eastern Shore of Virginia Regional Library and Heritage Center"
    - ii. Eastern Shore Public Library Foundation room requests
      1. Room 124: "Bea" Johnson Small Study Room
      2. Room 110: Otho Wescott and Diana Ciuffreda Custis Entryway
      3. Room 114: Katharine H.S. Edmonds Eastern Shore Room
  - b. Furnishing and technology budget priorities for funding this capital project shortfall
  - c. Northampton County Comprehensive Plan
  - d. Personnel Manual – Revision to provide more specifics for meal breaks – *First Reading*
  - e. Circulation Policy – Revision to adjust fine intake for high demand items - *First Reading*
  - f. E-rate Internet equipment technology bids approvals
11. Additional Comments
12. Next Meeting: Tuesday, April 13, 2021 at ESPL in Accomac at 1:00 pm
13. Adjournment

**EASTERN SHORE PUBLIC LIBRARY  
BOARD OF TRUSTEES**

February 9, 2021 at 1:00 pm

(Meeting held electronically)

**Present:** Gerry Ryan (Chair), Patricia Bloxom, Jay Davenport, Joyce Holland, David Poyer, Carl Rose-Jensen, James Lilliston (Treasurer). **Absent:** Dennis Custis, Althea Pittman, Tim Valentine (Vice Chair).

**In attendance:** Cara Burton, Director. **Staff:** Summer Dahlmanns, Tiffany Flores, Charle Ricci, Karen Sharp.

**Capital Project:** Al McMath.

1. Meeting was called to order by Chairperson Ryan at 1:01 pm.
2. **Public Comments.** None
3. **Approval of Minutes.** Davenport motioned to accept the minutes from the January 12, 2021 meeting, Poyer seconded. Motion approved.
4. **Financial Report.** Bloxom inquired about the 42030 and 42040 Contributions being over budget. Burton explained that she is always conservative when budgeting for donations. Bloxom also asked about the line item for Fines, since library is not charging overdue fines at this point. Burton explained that fees for lost books would appear under this item, and in answer to Bloxom's inquiry about the 61513 Online Services line Item, Burton explained that this includes the cataloging and interlibrary loan subscription services from OCLC. Bloxom asked why there will be a shortfall from State Aid and Burton explained that the Library of Virginia did not receive almost 2 million dollars in funding that they had expected. Burton to provide more specific details. Burton pointed out that 64000 Personnel expense will be corrected in next month's financials as holiday pay had been misclassified. With reduced operating hours, and by not yet filling three part-time positions that were lost by attrition, Burton had hoped that there would be a payroll surplus that could be used for additional staff hours during the upcoming move. However, the budget is very tight, and it is crucial that the Counties approve the library's budget requests. The library has been operating conservatively, but there is not a cushion of funds available due to higher costs for almost everything during the pandemic. Bloxom motioned for the Financial Reports as provided by Burton to be accepted. Davenport seconded. Motion approved.
5. **Branch and Friend's Reports**
  - a. Cape Charles Memorial Library - Included in system report. No new updates presented.
  - b. Chincoteague Island Library - Included in system report. No new updates presented.
  - c. Northampton Free Library - Included in system report. No new updates presented.
  - d. ESPL Friend's Reports – Burton noted the passing of Becky Rootes, an active Friends member.
6. **Library Director's Report** – Burton requested the addition of a resolution for a second USDA Rural Development Grant under new business. It is a matching grant, based on the poverty levels of the area, which, in this case, is Accomac. The grant will be for mobile children's shelving on casters to allow for a more flexible and reconfigurable children's area. This, along with the compact archival shelving, will be the only new shelving in the Parksley library. The Foundation will be applying to the Eastern Shore Community Foundation in March for a grant that could be used for the needed matching funds. Any remaining funds will go towards the MakerSpace equipment and the digitization station. Applying for the grant and accepting the resolution would not commit the library to expending the funds. While recognizing the need for children's shelving, Davenport would like the equipment for the MakerSpace and digitization station to remain a high

priority. Burton agreed and noted there is a list of things needed to get the new library open and fully operational, and that while everything may not be in place at the very start, the items on the list can be acquired as funds become available.

7. **ESPL Foundation (Davenport)**

- a. Capital Campaign Update – There is a new, experienced volunteer assisting the Foundation with grant writing. Renovations have begun on the Mariner House to prepare for putting it on the market.

8. **Capital Project Update – Steering Committee (Valentine)** Ryan noted that things are progressing rather slowly, and during his and McMath's weekly site visits, there has not been much activity occurring. Roof installation is progressing slowly. Many windows are constructed and installed and the front doors are being worked on currently. The brickwork on the Heritage Center side and the work on the back wall need to be completed. McMath pointed out the completion date is April 13<sup>th</sup>, which includes a month to complete the punch list. McMath estimated that there is still two weeks' worth of work on the roof. Davenport inquired about fines for daily delay now that the roofing materials have been delivered. McMath explained the contract deadline has been extended by the Board of Supervisors until April 13<sup>th</sup>. There is really nothing that can be done in relation to daily delay fees until April 14<sup>th</sup>.

9. **Old Business** – Budget requests to Accomack and Northampton Counties. Ryan noted that much good work has been done to present these requests to both Counties. Burton has shared the presentations with the trustees.

10. **New Business**

- a. Acceptance of USDA Rural Development Community Facilities Grant.

- i. Motion: The ESPL Trustees accept the USDA Rural Development Community Facilities Grant of \$24,000 for the purpose of buying equipment for Northampton Free Library and agrees to match the USDA allocation with the amount of \$20,337 as defined in the Letter of Conditions dated January 29, 2021. The Trustees understand that USDA needs to be presented proof of existing library funds of \$20,337. The Trustees understand that the \$20,337 will be expended first and that invoices, packing slips, and proof of payment need to be submitted to release the USDA obligated funds.

Poyer motioned to accept the grant. Holland seconded. Motion approved.

- b. Acceptance of USDA Rural Development Equipment Grant.

RESOLUTION OF GOVERNING BODY OF  
the Eastern Shore Public Library

The Board of Trustees of the Eastern Shore Public Library, consisting of nine members, in a duly called meeting held on the ninth day of February, 2021, at which a quorum was present  
RESOLVED as follows:

BE IT HEREBY RESOLVED that in order to facilitate obtaining financial assistance from the United States of America, United States Department of Agriculture, Rural Development (the Government) in the purchase of library equipment, the Governing Body does hereby adopt and abide by all covenants contained in the agreements, documents, and forms required by the Government to be executed.

BE IT FURTHER RESOLVED that the Director of the Eastern Shore Public Library be authorized to execute on behalf of Board of Trustees, referenced agreements, documents, and forms and to execute such other documents including, but not limited to, debt instruments,

security instruments, and/or grant agreements as may be required in obtaining the said financial assistance.

This Resolution is hereby entered into the permanent minutes of the meetings of this Board of Trustees.

Holland motioned to accept the resolution. Bloxom seconded. Davenport asked if the documents mentioned in the resolution had been reviewed. Burton confirmed that a review had been completed and noted that the wording is exactly the same as that used in the previous grant. Davenport motioned to amend the pending resolution by inserting the words “and furnishings” after the words “library equipment”. Poyer seconded. Motion approved.

11. **Additional Comments** – McMath asked about and received confirmation that the Foundation needs to approve a \$10,000 distribution towards the first USDA Rural Development Community Facilities Grant at the February 11, 2021 ESPL Foundation meeting.
12. **Next Meeting:** Tuesday, March 9, 2021 at ESPL in Accomac at 1:00 pm
13. **Adjournment** – Holland motioned to adjourn the meeting. Bloxom seconded. Motion approved. Meeting adjourned at 1:39 by Chair.

Respectfully submitted,

Cara Burton, Secretary

Eastern Shore Public Library  
**Balance Sheet**  
As of February 28, 2021

	Feb 28, 21
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Petty Cash	211.53
Sun Trust - Operating	
Liability Reserve	15,337.00
Reserve	19,163.00
Sun Trust - Operating - Other	244,494.33
Total Sun Trust - Operating	278,994.33
Suntrust - Restricted Fund	10,180.57
Total Checking/Savings	289,386.43
Total Current Assets	289,386.43
<b>TOTAL ASSETS</b>	<b>289,386.43</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	20,790.87
Total Accounts Payable	20,790.87
Credit Cards	
Cardmember Services Visa	709.03
Total Credit Cards	709.03
Other Current Liabilities	
2100 · Payroll Liabilities	3,501.01
2270 · Minnesota Life	12.09
2290 · Anthem, Medical	1,122.66
2300 · Anthem, Dental	118.94
2360 · AFLAC	165.30
Total Other Current Liabilities	4,920.00
Total Current Liabilities	26,419.90
Total Liabilities	26,419.90
Equity	
1110 · Retained Earnings	-10,429.04
3000 · Opening Bal Equity	95,784.16
Net Income	177,611.41
Total Equity	262,966.53
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>289,386.43</b>

**Profit & Loss**

February 2021

	Feb 21
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
40000 · INCOME	
41000 · Government Income	
41040 · Grants	5,236.68
<b>Total 41000 · Government Income</b>	<b>5,236.68</b>
42000 · Contributions	
42010 · ESPL Friends	120.22
42030 · Contributions Unrestricted	228.00
42040 · Contributions Restricted	1,025.00
42060 · Adopt-A-Book	50.00
<b>Total 42000 · Contributions</b>	<b>1,423.22</b>
43000 · Reimbursements	
43020 · Island	977.38
<b>Total 43000 · Reimbursements</b>	<b>977.38</b>
44000 · Fines & Fees	
44020 · Photocopying	443.79
44030 · Fax	1.60
<b>Total 44000 · Fines &amp; Fees</b>	<b>445.39</b>
<b>Total 40000 · INCOME</b>	<b>8,082.67</b>
<b>Total Income</b>	<b>8,082.67</b>
<b>Expense</b>	
60000 · EXPENSES	
61000 · Operations	
61100 · Building	
61101 · Building Maintenance	1,352.37
<b>Total 61100 · Building</b>	<b>1,352.37</b>
61200 · Utilities	
61201 · Fuel Oil	1,629.62
61202 · Electricity	446.70
61202.1 · Electricity - NFL	410.41
61203 · Telephone	120.03
61203.1 · Telephone - NFL	131.85
<b>Total 61200 · Utilities</b>	<b>2,738.61</b>
61300 · Vehicle Operation	157.04
61500 · Computer	
61513 · Online Services	1,393.76
61514 · Internet Services, State	1,365.40
61517 · Computer Maintenance	445.00
<b>Total 61500 · Computer</b>	<b>3,204.16</b>
<b>Total 61000 · Operations</b>	<b>7,452.18</b>

**Profit & Loss**

February 2021

	Feb 21
<b>62000 · Equipment</b>	
<b>62300 · Equipment Maintenance</b>	
62310 · Contractual Services	111.77
62300 · Equipment Maintenance - Other	249.00
<b>Total 62300 · Equipment Maintenance</b>	<b>360.77</b>
<b>Total 62000 · Equipment</b>	<b>360.77</b>
<b>63000 · Programs</b>	
63100 · Adult	54.00
63000 · Programs - Other	547.00
<b>Total 63000 · Programs</b>	<b>601.00</b>
<b>64000 · Personnel</b>	
64010 · Salaries - Director	5,515.66
64020 · Salaries - Other	16,592.68
64030 · Hourly Employees	10,794.91
64050 · Payroll Expenses	3,110.71
64070 · Retirement (VRS)	1,441.46
64080 · Insurance	
64085 · Insurance, Medical (Anthem)	2,991.62
64086 · Insurance, Dental (Anthem)	89.20
<b>Total 64080 · Insurance</b>	<b>3,080.82</b>
64090 · Liability Reserve	667.00
<b>Total 64000 · Personnel</b>	<b>41,203.24</b>
<b>65000 · Supplies</b>	
65100 · Custodial	61.42
65200 · Office	6.31
65300 · Library	1,079.12
<b>Total 65000 · Supplies</b>	<b>1,146.85</b>
<b>66000 · Materials</b>	
<b>66310 · System Materials</b>	
66311 · Books, State Aid	2,399.59
66313 · Continuations, State Aid	22.16
66317 · AV, State Aid	813.79
66320 · Cape Charles Contract #15	301.43
<b>Total 66310 · System Materials</b>	<b>3,536.97</b>
<b>66350 · Affiliates</b>	
66351 · Books, Affiliates	1,951.06
<b>Total 66350 · Affiliates</b>	<b>1,951.06</b>
66900 · Restricted	148.16
<b>Total 66000 · Materials</b>	<b>5,636.19</b>
<b>67000 · Other</b>	
67100 · Postage	965.29

**Profit & Loss**

February 2021

	<b>Feb 21</b>
67300 · Dues	693.00
Total 67000 · Other	1,658.29
68000 · Miscellaneous	
68100 · Bank Fees	80.90
Total 68000 · Miscellaneous	80.90
69000 · Professional Services	
69002 · Professional, Library Services	225.47
Total 69000 · Professional Services	225.47
Total 60000 · EXPENSES	58,364.89
Total Expense	58,364.89
Net Ordinary Income	-50,282.22
Other Income/Expense	
Other Expense	
8010 · Reserve	833.00
Total Other Expense	833.00
Net Other Income	-833.00
Net Income	<b>-51,115.22</b>



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Accrual Basis

**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	333,633.00	444,844.00	-111,211.00	75.0%
41020 · Northampton County	132,389.25	176,519.00	-44,129.75	75.0%
41030 · State Aid	175,157.50	224,752.00	-49,594.50	77.9%
41040 · Grants	17,587.42	0.00	17,587.42	100.0%
Total 41000 · Government Income	658,767.17	846,115.00	-187,347.83	77.9%
42000 · Contributions				
42010 · ESPL Friends	765.07	7,000.00	-6,234.93	10.9%
42020 · NFL Friends	0.00	2,000.00	-2,000.00	0.0%
42030 · Contributions Unrestricted	2,713.00	1,000.00	1,713.00	271.3%
42040 · Contributions Restricted	9,050.25	5,500.00	3,550.25	164.6%
42050 · Legacies & Bequests	0.00	500.00	-500.00	0.0%
42060 · Adopt-A-Book	891.53	0.00	891.53	100.0%
42000 · Contributions - Other	0.00	0.00	0.00	0.0%
Total 42000 · Contributions	13,419.85	16,000.00	-2,580.15	83.9%
43000 · Reimbursements				
43010 · NFL Book Endowment	4,570.00	5,000.00	-430.00	91.4%
43020 · Island	2,013.67	2,500.00	-486.33	80.5%
43030 · Cape Charles	6,534.82	16,000.00	-9,465.18	40.8%
43040 · Book Replacement	243.29	100.00	143.29	243.3%
43050 · NFL	0.00	0.00	0.00	0.0%
43000 · Reimbursements - Other	1,717.62	500.00	1,217.62	343.5%
Total 43000 · Reimbursements	15,079.40	24,100.00	-9,020.60	62.6%
44000 · Fines & Fees				
44010 · Fines	141.20	0.00	141.20	100.0%
44020 · Photocopying	1,610.74	3,000.00	-1,389.26	53.7%
44030 · Fax	17.55	0.00	17.55	100.0%
44040 · Other	125.90	0.00	125.90	100.0%
44000 · Fines & Fees - Other	343.79	0.00	343.79	100.0%
Total 44000 · Fines & Fees	2,239.18	3,000.00	-760.82	74.6%
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	99.35	2,000.00	-1,900.65	5.0%
45000 · Endowments - Other	0.00	0.00	0.00	0.0%
Total 45000 · Endowments	99.35	2,000.00	-1,900.65	5.0%
46000 · Private Grants	4,447.11	5,000.00	-552.89	88.9%

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Accrual Basis

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

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
<b>49000 · Miscellaneous Income</b>				
49010 · NOW Interest	0.00	0.00	0.00	0.0%
49020 · Driver Education Test Proctorin	105.00	300.00	-195.00	35.0%
49000 · Miscellaneous Income - Other	16.15	200.00	-183.85	8.1%
<b>Total 49000 · Miscellaneous Income</b>	<b>121.15</b>	<b>500.00</b>	<b>-378.85</b>	<b>24.2%</b>
<b>Total 40000 · INCOME</b>	<b>694,173.21</b>	<b>896,715.00</b>	<b>-202,541.79</b>	<b>77.4%</b>
<b>4060 · Carry Over</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>4250 · Grants, Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>4650 · Dividends</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>4670 · Liquidation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Income</b>	<b>694,173.21</b>	<b>896,715.00</b>	<b>-202,541.79</b>	<b>77.4%</b>
<b>Expense</b>				
<b>60000 · EXPENSES</b>				
<b>61000 · Operations</b>				
<b>61100 · Building</b>				
61101 · Building Maintenance	9,603.91	9,000.00	603.91	106.7%
61102 · Building Maintenance, NFL	4,631.18	12,000.00	-7,368.82	38.6%
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%
<b>Total 61100 · Building</b>	<b>14,235.09</b>	<b>72,280.00</b>	<b>-58,044.91</b>	<b>19.7%</b>
<b>61200 · Utilities</b>				
61201 · Fuel Oil	2,678.92	1,500.00	1,178.92	178.6%
61202 · Electricity	3,706.47	6,000.00	-2,293.53	61.8%
61202.1 · Electricity - NFL	2,262.82	4,200.00	-1,937.18	53.9%
61202.2 · Electricity - Parksley	0.00	17,500.00	-17,500.00	0.0%
61203 · Telephone	1,987.26	4,000.00	-2,012.74	49.7%
61203.1 · Telephone - NFL	989.31	1,550.00	-560.69	63.8%
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%
<b>Total 61200 · Utilities</b>	<b>11,624.78</b>	<b>35,950.00</b>	<b>-24,325.22</b>	<b>32.3%</b>
<b>61300 · Vehicle Operation</b>	<b>1,293.99</b>	<b>2,500.00</b>	<b>-1,206.01</b>	<b>51.8%</b>
<b>61400 · Insurance (VML)</b>				
61401 · Insurance, Building	1,016.00	8,757.00	-7,741.00	11.6%
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
<b>Total 61400 · Insurance (VML)</b>	1,016.00	12,864.00	-11,848.00	7.9%
<b>61500 · Computer</b>				
61510 · Computer Hardware	3,585.12	2,000.00	1,585.12	179.3%
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	16,878.78	20,337.00	-3,458.22	83.0%
61514 · Internet Services, State	11,309.71	11,100.00	209.71	101.9%
61515 · Computer Software	1,007.00	500.00	507.00	201.4%
61516 · Computer Software, State	0.00	500.00	-500.00	0.0%
61517 · Computer Maintenance	4,060.00	5,500.00	-1,440.00	73.8%
61518 · Technology	0.00	0.00	0.00	0.0%
61500 · Computer - Other	0.00	0.00	0.00	0.0%
<b>Total 61500 · Computer</b>	36,840.61	42,437.00	-5,596.39	86.8%
<b>61000 · Operations - Other</b>	0.00	0.00	0.00	0.0%
<b>Total 61000 · Operations</b>	65,010.47	166,031.00	-101,020.53	39.2%
<b>62000 · Equipment</b>				
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%
<b>62300 · Equipment Maintenance</b>				
62310 · Contractual Services	3,534.04	8,975.00	-5,440.96	39.4%
62300 · Equipment Maintenance - Other	249.00	0.00	249.00	100.0%
<b>Total 62300 · Equipment Maintenance</b>	3,783.04	8,975.00	-5,191.96	42.2%
<b>62000 · Equipment - Other</b>	6,330.90	0.00	6,330.90	100.0%
<b>Total 62000 · Equipment</b>	11,613.94	9,975.00	1,638.94	116.4%
<b>63000 · Programs</b>				
63100 · Adult	2,606.44	1,427.00	1,179.44	182.7%
63200 · Youth	917.66	8,000.00	-7,082.34	11.5%
63000 · Programs - Other	993.30	20,100.00	-19,106.70	4.9%
<b>Total 63000 · Programs</b>	4,517.40	29,527.00	-25,009.60	15.3%
<b>64000 · Personnel</b>				
64010 · Salaries - Director	44,125.28	67,513.00	-23,387.72	65.4%
64020 · Salaries - Other	137,289.60	204,235.00	-66,945.40	67.2%
64030 · Hourly Employees	88,922.69	143,400.00	-54,477.31	62.0%
64050 · Payroll Expenses	24,427.88	35,000.00	-10,572.12	69.8%
64070 · Retirement (VRS)	11,698.90	20,000.00	-8,301.10	58.5%
<b>64080 · Insurance</b>				
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)	0.30	0.00	0.30	100.0%

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03/03/21

Accrual Basis

**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)	-0.07	0.00	-0.07	100.0%
64085 · Insurance, Medical (Anthem)	23,353.49	40,046.00	-16,692.51	58.3%
64086 · Insurance, Dental (Anthem)	655.40	954.00	-298.60	68.7%
64080 · Insurance - Other	0.00	0.00	0.00	0.0%
<b>Total 64080 · Insurance</b>	<b>24,009.12</b>	<b>41,000.00</b>	<b>-16,990.88</b>	<b>58.6%</b>
64090 · Liability Reserve	5,336.00	8,000.00	-2,664.00	66.7%
64000 · Personnel - Other	0.00	0.00	0.00	0.0%
<b>Total 64000 · Personnel</b>	<b>335,809.47</b>	<b>519,148.00</b>	<b>-183,338.53</b>	<b>64.7%</b>
65000 · Supplies				
65100 · Custodial	1,234.01	8,000.00	-6,765.99	15.4%
65200 · Office	424.89	0.00	424.89	100.0%
65300 · Library	20,540.03	16,350.00	4,190.03	125.6%
65400 · Youth Program Supplies	104.09	2,000.00	-1,895.91	5.2%
65000 · Supplies - Other	115.22	3,000.00	-2,884.78	3.8%
<b>Total 65000 · Supplies</b>	<b>22,418.24</b>	<b>29,350.00</b>	<b>-6,931.76</b>	<b>76.4%</b>
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	22,412.40	39,000.00	-16,587.60	57.5%
66312 · Periodicals, State Aid	3,313.43	4,000.00	-686.57	82.8%
66313 · Continuations, State Aid	350.61	500.00	-149.39	70.1%
66314 · Microforms, State Aid	0.00	0.00	0.00	0.0%
66315 · Electronic Resources, State Aid	995.02	3,500.00	-2,504.98	28.4%
66316 · Binding, State Aid	0.00	0.00	0.00	0.0%
66317 · AV, State Aid	2,463.47	6,500.00	-4,036.53	37.9%
66318 · Other Non-Book, State Aid	0.00	0.00	0.00	0.0%
66320 · Cape Charles Contract #15	1,673.57	2,000.00	-326.43	83.7%
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%
<b>Total 66310 · System Materials</b>	<b>31,208.50</b>	<b>55,500.00</b>	<b>-24,291.50</b>	<b>56.2%</b>
66350 · Affiliates				
66351 · Books, Affiliates	11,528.48	16,000.00	-4,471.52	72.1%
66352 · AV, Affiliates	0.00	0.00	0.00	0.0%
66350 · Affiliates - Other	0.00	0.00	0.00	0.0%
<b>Total 66350 · Affiliates</b>	<b>11,528.48</b>	<b>16,000.00</b>	<b>-4,471.52</b>	<b>72.1%</b>
66900 · Restricted	5,877.88	13,000.00	-7,122.12	45.2%
66000 · Materials - Other	0.00	0.00	0.00	0.0%
<b>Total 66000 · Materials</b>	<b>48,614.86</b>	<b>84,500.00</b>	<b>-35,885.14</b>	<b>57.5%</b>
67000 · Other				

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Accrual Basis

**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	2,413.87	1,800.00	613.87	134.1%
67200 · Travel	457.63	6,000.00	-5,542.37	7.6%
67210 · Travel - State Aid	0.00	0.00	0.00	0.0%
67300 · Dues	1,779.00	2,000.00	-221.00	89.0%
67000 · Other - Other	0.00	102.00	-102.00	0.0%
<b>Total 67000 · Other</b>	<b>4,650.50</b>	<b>9,902.00</b>	<b>-5,251.50</b>	<b>47.0%</b>
68000 · Miscellaneous				
68100 · Bank Fees	532.29	1,000.00	-467.71	53.2%
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	30.00	3,500.00	-3,470.00	0.9%
68700 · Tangier	174.82	3,000.00	-2,825.18	5.8%
68000 · Miscellaneous - Other	3,804.45	23,466.00	-19,661.55	16.2%
<b>Total 68000 · Miscellaneous</b>	<b>4,792.12</b>	<b>31,266.00</b>	<b>-26,473.88</b>	<b>15.3%</b>
69000 · Professional Services				
69001 · Professional Services, Financial	9,225.00	13,500.00	-4,275.00	68.3%
69002 · Professional, Library Services	3,938.31	8,000.00	-4,061.69	49.2%
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	27.10	1,000.00	-972.90	2.7%
<b>Total 69000 · Professional Services</b>	<b>17,705.47</b>	<b>32,200.00</b>	<b>-14,494.53</b>	<b>55.0%</b>
60000 · EXPENSES - Other	0.00	0.00	0.00	0.0%
<b>Total 60000 · EXPENSES</b>	<b>515,132.47</b>	<b>911,899.00</b>	<b>-396,766.53</b>	<b>56.5%</b>
<b>Total Expense</b>	<b>515,132.47</b>	<b>911,899.00</b>	<b>-396,766.53</b>	<b>56.5%</b>
<b>Net Ordinary Income</b>	<b>179,040.74</b>	<b>-15,184.00</b>	<b>194,224.74</b>	<b>-1,179.1%</b>
<b>Other Income/Expense</b>				
Other Income				
7010 · Interest Income	0.00	0.00	0.00	0.0%
7030 · Other Income	0.00	0.00	0.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
Other Expense				
61103 · Capital	0.00	0.00	0.00	0.0%
8010 · Reserve	6,664.00	2,550.00	4,114.00	261.3%
8020 · Miscellaneous	0.00	20,650.00	-20,650.00	0.0%
8030 · Automobiles	0.00	0.00	0.00	0.0%
<b>Total Other Expense</b>	<b>6,664.00</b>	<b>23,200.00</b>	<b>-16,536.00</b>	<b>28.7%</b>

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

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
Net Other Income	-6,664.00	-23,200.00	16,536.00	28.7%
Net Income	172,376.74	-38,384.00	210,760.74	-449.1%