

Eastern Shore Public Library  
**Balance Sheet**  
As of June 30, 2021

	<u>Jun 30, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
Petty Cash	100.00
Sun Trust - Operating	
Liability Reserve	11,809.64
Reserve	20,000.00
Sun Trust - Operating - Other	<u>195,076.16</u>
<b>Total Sun Trust - Operating</b>	226,885.80
Suntrust - Restricted Fund	<u>10,180.57</u>
<b>Total Checking/Savings</b>	<u>237,166.37</u>
<b>Total Current Assets</b>	<u>237,166.37</u>
<b>TOTAL ASSETS</b>	<b><u><u>237,166.37</u></u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Credit Cards	
Cardmember Services Visa	<u>1,796.06</u>
<b>Total Credit Cards</b>	1,796.06
<b>Other Current Liabilities</b>	
2100 · Payroll Liabilities	824.47
2270 · Minnesota Life	0.05
2290 · Anthem, Medical	1,122.68
2300 · Anthem, Dental	118.94
2360 · AFLAC	<u>165.30</u>
<b>Total Other Current Liabilities</b>	<u>2,231.44</u>
<b>Total Current Liabilities</b>	<u>4,027.50</u>
<b>Total Liabilities</b>	4,027.50
<b>Equity</b>	
1110 · Retained Earnings	-1,251.93
3000 · Opening Bal Equity	95,784.16
Net Income	<u>138,606.64</u>
<b>Total Equity</b>	<u>233,138.87</u>

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Accrual Basis

Eastern Shore Public Library  
**Balance Sheet**  
As of June 30, 2021

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	<u>Jun 30, 21</u>
TOTAL LIABILITIES & EQUITY	<u><u>237,166.37</u></u>

	<u>Jun 21</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>40000 · INCOME</b>	
<b>41000 · Government Income</b>	750.00
<b>42000 · Contributions</b>	
<b>42060 · Adopt-A-Book</b>	275.00
<b>Total 42000 · Contributions</b>	275.00
<b>43000 · Reimbursements</b>	
<b>43020 · Island</b>	110.80
<b>43030 · Cape Charles</b>	2,349.20
<b>43000 · Reimbursements - Other</b>	4,055.28
<b>Total 43000 · Reimbursements</b>	6,515.28
<b>44000 · Fines &amp; Fees</b>	
<b>44010 · Fines</b>	10.00
<b>44020 · Photocopying</b>	342.25
<b>44040 · Other</b>	3.00
<b>44000 · Fines &amp; Fees - Other</b>	11.20
<b>Total 44000 · Fines &amp; Fees</b>	366.45
<b>45000 · Endowments</b>	
<b>45090 · Miscellaneous Endowments</b>	128.60
<b>Total 45000 · Endowments</b>	128.60
<b>Total 40000 · INCOME</b>	8,035.33
<b>Total Income</b>	8,035.33
<b>Expense</b>	
<b>60000 · EXPENSES</b>	
<b>61000 · Operations</b>	
<b>61100 · Building</b>	
<b>61101 · Building Maintenance</b>	3,484.88
<b>Total 61100 · Building</b>	3,484.88
<b>61200 · Utilities</b>	
<b>61202 · Electricity</b>	612.74
<b>61202.1 · Electricity - NFL</b>	303.96
<b>61203 · Telephone</b>	782.20
<b>61203.1 · Telephone - NFL</b>	286.58
<b>Total 61200 · Utilities</b>	1,985.48
<b>61300 · Vehicle Operation</b>	127.24
<b>61500 · Computer</b>	
<b>61513 · Online Services</b>	8,042.00
<b>61514 · Internet Services, State</b>	917.60
<b>61517 · Computer Maintenance</b>	920.00
<b>Total 61500 · Computer</b>	9,879.60

	<u>Jun 21</u>
<b>Total 61000 · Operations</b>	15,477.20
<b>62000 · Equipment</b>	
62100 · Equipment, General	8,167.89
62200 · Equipment, State	1,656.53
62300 · Equipment Maintenance	
62310 · Contractual Services	562.20
<b>Total 62300 · Equipment Maintenance</b>	<u>562.20</u>
<b>Total 62000 · Equipment</b>	10,386.62
<b>63000 · Programs</b>	
63100 · Adult	523.73
63200 · Youth	681.06
<b>Total 63000 · Programs</b>	<u>1,204.79</u>
<b>64000 · Personnel</b>	
64010 · Salaries - Director	5,515.66
64020 · Salaries - Other	16,391.60
64030 · Hourly Employees	9,910.36
64050 · Payroll Expenses	3,040.16
64070 · Retirement (VRS)	1,428.35
64080 · Insurance	
64083 · Insurance, Life (VRS)	0.04
64085 · Insurance, Medical (Anthem)	3,135.78
64086 · Insurance, Dental (Anthem)	79.50
<b>Total 64080 · Insurance</b>	<u>3,215.32</u>
64090 · Liability Reserve	667.00
<b>Total 64000 · Personnel</b>	<u>40,168.45</u>
<b>65000 · Supplies</b>	
65100 · Custodial	50.84
65200 · Office	2,374.36
65300 · Library	86.46
<b>Total 65000 · Supplies</b>	<u>2,511.66</u>
<b>66000 · Materials</b>	
66310 · System Materials	
66311 · Books, State Aid	941.59
66313 · Continuations, State Aid	8.97
66315 · Electronic Resources, State Aid	1,500.00
66317 · AV, State Aid	329.42
<b>Total 66310 · System Materials</b>	<u>2,779.98</u>
66350 · Affiliates	
66351 · Books, Affiliates	1,788.40
<b>Total 66350 · Affiliates</b>	<u>1,788.40</u>
66900 · Restricted	3,609.55

	<u>Jun 21</u>
Total 66000 · Materials	8,177.93
67000 · Other	
67100 · Postage	139.99
67200 · Travel	359.33
67300 · Dues	443.00
Total 67000 · Other	942.32
68000 · Miscellaneous	
68100 · Bank Fees	64.92
68600 · Continuing Education	205.00
68000 · Miscellaneous - Other	268.17
Total 68000 · Miscellaneous	538.09
69000 · Professional Services	
69001 · Professional Services, Financial	1,290.00
69002 · Professional, Library Services	241.57
69004 · Auditor	5,100.00
Total 69000 · Professional Services	6,631.57
Total 60000 · EXPENSES	86,038.63
Total Expense	86,038.63
Net Ordinary Income	-78,003.30
Other Income/Expense	
Other Expense	
8010 · Reserve	833.00
Total Other Expense	833.00
Net Other Income	-833.00
Net Income	<u><u>-78,836.30</u></u>

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

Ordinary Income/Expense	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>40000 · INCOME</b>				
<b>41000 · Government Income</b>				
41010 · Accomack County	444,844.00	444,844.00	0.00	100.0%
41020 · Northampton County	176,519.00	176,519.00	0.00	100.0%
41030 · State Aid	237,939.00	224,752.00	13,187.00	105.9%
41040 · Grants	17,837.42	0.00	17,837.42	100.0%
41000 · Government Income - Other	750.00			
<b>Total 41000 · Government Income</b>	<b>877,889.42</b>	<b>846,115.00</b>	<b>31,774.42</b>	<b>103.8%</b>
<b>42000 · Contributions</b>				
42010 · ESPL Friends	3,898.40	7,000.00	-3,101.60	55.7%
42020 · NFL Friends	5,000.00	2,000.00	3,000.00	250.0%
42030 · Contributions Unrestricted	2,713.00	1,000.00	1,713.00	271.3%
42040 · Contributions Restricted	20,969.75	5,500.00	15,469.75	381.3%
42050 · Legacies & Bequests	0.00	500.00	-500.00	0.0%
42060 · Adopt-A-Book	1,316.53	0.00	1,316.53	100.0%
42000 · Contributions - Other	0.00	0.00	0.00	0.0%
<b>Total 42000 · Contributions</b>	<b>33,897.68</b>	<b>16,000.00</b>	<b>17,897.68</b>	<b>211.9%</b>
<b>43000 · Reimbursements</b>				
43010 · NFL Book Endowment	4,570.00	5,000.00	-430.00	91.4%
43020 · Island	2,912.87	2,500.00	412.87	116.5%
43030 · Cape Charles	12,876.46	16,000.00	-3,123.54	80.5%
43040 · Book Replacement	243.29	100.00	143.29	243.3%
43050 · NFL	0.00	0.00	0.00	0.0%
43000 · Reimbursements - Other	6,584.10	500.00	6,084.10	1,316.8%
<b>Total 43000 · Reimbursements</b>	<b>27,186.72</b>	<b>24,100.00</b>	<b>3,086.72</b>	<b>112.8%</b>
<b>44000 · Fines &amp; Fees</b>				
44010 · Fines	157.10	0.00	157.10	100.0%
44020 · Photocopying	1,960.99	3,000.00	-1,039.01	65.4%
44030 · Fax	17.55	0.00	17.55	100.0%
44040 · Other	268.90	0.00	268.90	100.0%
44000 · Fines & Fees - Other	478.59	0.00	478.59	100.0%
<b>Total 44000 · Fines &amp; Fees</b>	<b>2,883.13</b>	<b>3,000.00</b>	<b>-116.87</b>	<b>96.1%</b>
<b>45000 · Endowments</b>				
45010 · Edmonds (UBS)	2,000.00	0.00	2,000.00	100.0%
45020 · General (Merrill Lynch)	0.00	0.00	0.00	0.0%
45090 · Miscellaneous Endowments	227.95	2,000.00	-1,772.05	11.4%
45000 · Endowments - Other	0.00	0.00	0.00	0.0%
<b>Total 45000 · Endowments</b>	<b>2,227.95</b>	<b>2,000.00</b>	<b>227.95</b>	<b>111.4%</b>

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

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
46000 · Private Grants	8,447.11	5,000.00	3,447.11	168.9%
49000 · Miscellaneous Income				
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	41.15	200.00	-158.85	20.6%
<b>Total 49000 · Miscellaneous Income</b>	<b>146.15</b>	<b>500.00</b>	<b>-353.85</b>	<b>29.2%</b>
<b>Total 40000 · INCOME</b>	<b>952,678.16</b>	<b>896,715.00</b>	<b>55,963.16</b>	<b>106.2%</b>
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%
<b>Total Income</b>	<b>952,678.16</b>	<b>896,715.00</b>	<b>55,963.16</b>	<b>106.2%</b>
<b>Expense</b>				
<b>60000 · EXPENSES</b>				
<b>61000 · Operations</b>				
<b>61100 · Building</b>				
61101 · Building Maintenance	15,388.54	9,000.00	6,388.54	171.0%
61102 · Building Maintenance, NFL	5,222.86	12,000.00	-6,777.14	43.5%
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>20,611.40</b>	<b>72,280.00</b>	<b>-51,668.60</b>	<b>28.5%</b>
<b>61200 · Utilities</b>				
61201 · Fuel Oil	4,228.28	1,500.00	2,728.28	281.9%
61202 · Electricity	5,141.55	6,000.00	-858.45	85.7%
61202.1 · Electricity - NFL	3,360.71	4,200.00	-839.29	80.0%
61202.2 · Electricity - Parksley	0.00	17,500.00	-17,500.00	0.0%
61203 · Telephone	8,455.60	4,000.00	4,455.60	211.4%
61203.1 · Telephone - NFL	1,544.47	1,550.00	-5.53	99.6%
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>22,730.61</b>	<b>35,950.00</b>	<b>-13,219.39</b>	<b>63.2%</b>
61300 · Vehicle Operation	1,909.61	2,500.00	-590.39	76.4%
<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	4,600.00	-4,600.00	0.0%
61512 · Computer Hardware, Grants	0.00	0.00	0.00	0.0%
61513 · Online Services	30,880.95	20,337.00	10,543.95	151.8%
61514 · Internet Services, State	14,980.11	11,100.00	3,880.11	135.0%
61515 · Computer Software	1,007.00	500.00	507.00	201.4%
61516 · Computer Software, State	315.00	500.00	-185.00	63.0%
61517 · Computer Maintenance	5,909.00	5,500.00	409.00	107.4%
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>	56,677.18	44,537.00	12,140.18	127.3%
<b>61000 · Operations - Other</b>	0.00	0.00	0.00	0.0%
<b>Total 61000 · Operations</b>	102,944.80	168,131.00	-65,186.20	61.2%
<b>62000 · Equipment</b>				
62100 · Equipment, General	11,045.78	0.00	11,045.78	100.0%
62200 · Equipment, State	1,656.53	3,500.00	-1,843.47	47.3%
62300 · Equipment Maintenance				
62310 · Contractual Services	9,158.39	8,975.00	183.39	102.0%
62300 · Equipment Maintenance - Other	1,244.00	0.00	1,244.00	100.0%
<b>Total 62300 · Equipment Maintenance</b>	10,402.39	8,975.00	1,427.39	115.9%
<b>62000 · Equipment - Other</b>	6,330.90	0.00	6,330.90	100.0%
<b>Total 62000 · Equipment</b>	29,435.60	12,475.00	16,960.60	236.0%
<b>63000 · Programs</b>				
63100 · Adult	5,006.17	1,427.00	3,579.17	350.8%
63200 · Youth	2,808.98	8,000.00	-5,191.02	35.1%
63000 · Programs - Other	1,018.30	20,100.00	-19,081.70	5.1%
<b>Total 63000 · Programs</b>	8,833.45	29,527.00	-20,693.55	29.9%
<b>64000 · Personnel</b>				
64010 · Salaries - Director	66,187.92	67,513.00	-1,325.08	98.0%
64020 · Salaries - Other	200,552.42	204,235.00	-3,682.58	98.2%
64030 · Hourly Employees	133,833.78	143,400.00	-9,566.22	93.3%
64050 · Payroll Expenses	36,909.30	35,000.00	1,909.30	105.5%
64070 · Retirement (VRS)	17,262.15	20,000.00	-2,737.85	86.3%
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)	0.44	0.00	0.44	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)	-0.07	0.00	-0.07	100.0%
64085 · Insurance, Medical (Anthem)	35,011.71	40,046.00	-5,034.29	87.4%
64086 · Insurance, Dental (Anthem)	969.14	954.00	15.14	101.6%
64080 · Insurance - Other	0.00	0.00	0.00	0.0%
<b>Total 64080 · Insurance</b>	<b>35,981.22</b>	<b>41,000.00</b>	<b>-5,018.78</b>	<b>87.8%</b>
64090 · Liability Reserve	13,732.87	8,000.00	5,732.87	171.7%
64000 · Personnel - Other	0.00	0.00	0.00	0.0%
<b>Total 64000 · Personnel</b>	<b>504,459.66</b>	<b>519,148.00</b>	<b>-14,688.34</b>	<b>97.2%</b>
<b>65000 · Supplies</b>				
65100 · Custodial	2,343.35	8,000.00	-5,656.65	29.3%
65200 · Office	4,773.46	0.00	4,773.46	100.0%
65300 · Library	22,637.69	26,000.00	-3,362.31	87.1%
65400 · Youth Program Supplies	205.16	2,000.00	-1,794.84	10.3%
65000 · Supplies - Other	0.00	3,000.00	-3,000.00	0.0%
<b>Total 65000 · Supplies</b>	<b>29,959.66</b>	<b>39,000.00</b>	<b>-9,040.34</b>	<b>76.8%</b>
<b>66000 · Materials</b>				
66310 · System Materials				
66311 · Books, State Aid	34,754.40	34,300.00	454.40	101.3%
66312 · Periodicals, State Aid	3,841.84	4,000.00	-158.16	96.0%
66313 · Continuations, State Aid	384.62	500.00	-115.38	76.9%
66314 · Microforms, State Aid	0.00	0.00	0.00	0.0%
66315 · Electronic Resources, State Aid	4,245.02	3,500.00	745.02	121.3%
66316 · Binding, State Aid	0.00	0.00	0.00	0.0%
66317 · AV, State Aid	4,148.64	3,700.00	448.64	112.1%
66318 · Other Non-Book, State Aid	0.00	0.00	0.00	0.0%
66320 · Cape Charles Contract #15	2,004.72	2,000.00	4.72	100.2%
66321 · Books - Non-State Aid	0.00	0.00	0.00	0.0%
66310 · System Materials - Other	20.00	0.00	20.00	100.0%
<b>Total 66310 · System Materials</b>	<b>49,399.24</b>	<b>48,000.00</b>	<b>1,399.24</b>	<b>102.9%</b>
66350 · Affiliates				
66351 · Books, Affiliates	18,065.07	16,000.00	2,065.07	112.9%
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>18,065.07</b>	<b>16,000.00</b>	<b>2,065.07</b>	<b>112.9%</b>
66900 · Restricted	12,629.41	13,000.00	-370.59	97.1%
66000 · Materials - Other	0.00	0.00	0.00	0.0%
<b>Total 66000 · Materials</b>	<b>80,093.72</b>	<b>77,000.00</b>	<b>3,093.72</b>	<b>104.0%</b>
<b>67000 · Other</b>				

**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	2,834.13	1,800.00	1,034.13	157.5%
67200 · Travel	816.96	6,000.00	-5,183.04	13.6%
67210 · Travel - State Aid	0.00	0.00	0.00	0.0%
67300 · Dues	2,481.00	2,000.00	481.00	124.1%
67000 · Other - Other	1,669.50	102.00	1,567.50	1,636.8%
<b>Total 67000 · Other</b>	<b>7,801.59</b>	<b>9,902.00</b>	<b>-2,100.41</b>	<b>78.8%</b>
68000 · Miscellaneous				
68100 · Bank Fees	792.02	1,000.00	-207.98	79.2%
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	528.00	3,500.00	-2,972.00	15.1%
68700 · Tangier	2,674.82	3,000.00	-325.18	89.2%
68000 · Miscellaneous - Other	7,874.60	23,466.00	-15,591.40	33.6%
<b>Total 68000 · Miscellaneous</b>	<b>12,120.00</b>	<b>31,266.00</b>	<b>-19,146.00</b>	<b>38.8%</b>
69000 · Professional Services				
69001 · Professional Services, Financial	14,605.00	13,500.00	1,105.00	108.2%
69002 · Professional, Library Services	4,179.88	8,000.00	-3,820.12	52.2%
69003 · Erate Consultant	4,515.06	4,600.00	-84.94	98.2%
69004 · Auditor	5,100.00	5,100.00	0.00	100.0%
69000 · Professional Services - Other	27.10	1,000.00	-972.90	2.7%
<b>Total 69000 · Professional Services</b>	<b>28,427.04</b>	<b>32,200.00</b>	<b>-3,772.96</b>	<b>88.3%</b>
60000 · EXPENSES - Other	0.00	0.00	0.00	0.0%
<b>Total 60000 · EXPENSES</b>	<b>804,075.52</b>	<b>918,649.00</b>	<b>-114,573.48</b>	<b>87.5%</b>
<b>Total Expense</b>	<b>804,075.52</b>	<b>918,649.00</b>	<b>-114,573.48</b>	<b>87.5%</b>
<b>Net Ordinary Income</b>	<b>148,602.64</b>	<b>-21,934.00</b>	<b>170,536.64</b>	<b>-677.5%</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	9,996.00	2,550.00	7,446.00	392.0%
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>9,996.00</b>	<b>23,200.00</b>	<b>-13,204.00</b>	<b>43.1%</b>

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07/08/21

Accrual Basis

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

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	<u>Jul '20 - Jun 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Net Other Income</b>	-9,996.00	-23,200.00	13,204.00	43.1%
<b>Net Income</b>	<u>138,606.64</u>	<u>-45,134.00</u>	<u>183,740.64</u>	<u>-307.1%</u>