



*Regional Headquarters
Northampton Free Library
Chincoteague Island Library
Cape Charles Memorial Library*

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*From the Director's Desk
Cara Burton, Library System Director*

**FINANCIAL REPORT
NOVEMBER 16, 2021**

The budget is "off" again this year as it is not reflecting our current situation of being in the Accomac library. The budget was created for the Parksley library occupation. Of note is utility expenses. If the Board requests, I can revise the budget to reflect current expense expectations.

We had a large copier deposit due to staff changes and the need to reallocate job functions. This is not a normal monthly deposit amount.

Note the \$120,000 from the Milliner estate shows as income (42030) and expense.(63400).

	<u>Oct 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	156.00
Sun Trust - Operating	
Liability Reserve	14,076.77
Reserve	29,996.00
Sun Trust - Operating - Other	<u>403,866.02</u>
Total Sun Trust - Operating	447,938.79
Suntrust - Restricted Fund	<u>10,180.57</u>
Total Checking/Savings	458,275.36
Total Current Assets	<u>458,275.36</u>
TOTAL ASSETS	<u>458,275.36</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Cardmember Services Visa	<u>743.01</u>
Total Credit Cards	743.01
Other Current Liabilities	
2100 · Payroll Liabilities	3,935.16
2270 · Minnesota Life	0.05
2290 · Anthem, Medical	1,122.67
2300 · Anthem, Dental	118.94
2360 · AFLAC	<u>165.30</u>
Total Other Current Liabilities	<u>5,342.12</u>
Total Current Liabilities	<u>6,085.13</u>
Total Liabilities	6,085.13
Equity	
1110 · Retained Earnings	163,194.85
3000 · Opening Bal Equity	95,784.16
Net Income	<u>193,211.22</u>
Total Equity	<u>452,190.23</u>
TOTAL LIABILITIES & EQUITY	<u>458,275.36</u>

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	228,458.00	444,844.00	-216,386.00	51.4%
41020 · Northampton County	131,809.00	263,618.00	-131,809.00	50.0%
41030 · State Aid	157,009.30	227,695.00	-70,685.70	69.0%
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	550,373.24	936,157.00	-385,783.76	58.8%
42000 · Contributions				
42010 · ESPL Friends	7,109.23	5,000.00	2,109.23	142.2%
42020 · NFL Friends	0.00	1,000.00	-1,000.00	0.0%
42030 · Contributions Unrestricted	120,187.01	1,000.00	119,187.01	12,018.7%
42040 · Contributions Restricted	500.00	5,500.00	-5,000.00	9.1%
42050 · Legacies & Bequests	0.00	100.00	-100.00	0.0%
42060 · Adopt-A-Book	390.00	0.00	390.00	100.0%
Total 42000 · Contributions	128,186.24	12,600.00	115,586.24	1,017.4%
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	283.17	0.00	283.17	100.0%
44020 · Photocopying	1,388.04	3,000.00	-1,611.96	46.3%
44030 · Fax	0.75	0.00	0.75	100.0%
44040 · Other	50.00	0.00	50.00	100.0%
44000 · Fines & Fees - Other	35.36	0.00	35.36	100.0%
Total 44000 · Fines & Fees	1,757.32	3,000.00	-1,242.68	58.6%
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	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	55.05	100.00	-44.95	55.1%
Total 49000 · Miscellaneous Income	55.05	300.00	-244.95	18.4%
Total 40000 · INCOME	686,062.29	975,657.00	-289,594.71	70.3%
Total Income	686,062.29	975,657.00	-289,594.71	70.3%
Expense				
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	7,127.16	0.00	7,127.16	100.0%
61102 · Building Maintenance, NFL	3,112.38	40,075.00	-36,962.62	7.8%
61104 · Building Maintenance - Parksley	0.00	60,000.00	-60,000.00	0.0%
61100 · Building - Other	580.70			
Total 61100 · Building	10,820.24	100,075.00	-89,254.76	10.8%
61200 · Utilities				
61201 · Fuel Oil	0.00	0.00	0.00	0.0%
61202 · Electricity	2,925.29	0.00	2,925.29	100.0%
61202.1 · Electricity - NFL	1,355.76	4,200.00	-2,844.24	32.3%
61202.2 · Electricity - Parksley	0.00	36,000.00	-36,000.00	0.0%
61203 · Telephone	1,957.67	4,000.00	-2,042.33	48.9%
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	6,485.58	48,150.00	-41,664.42	13.5%
61300 · Vehicle Operation	932.56	2,750.00	-1,817.44	33.9%
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	10,069.98	2,500.00	7,569.98	402.8%
61511 · Computer Hardware, State	0.00	2,000.00	-2,000.00	0.0%
61513 · Online Services	4,130.61	21,400.00	-17,269.39	19.3%
61514 · Internet Services, State	4,105.62	11,100.00	-6,994.38	37.0%
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	3,193.99	5,500.00	-2,306.01	58.1%

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	47,938.00	43,500.00	4,438.00	110.2%
Total 61000 · Operations	66,176.38	207,775.00	-141,598.62	31.9%
62000 · Equipment				
62100 · Equipment, General	49,084.04	1,000.00	48,084.04	4,908.4%
62200 · Equipment, State	0.00	4,000.00	-4,000.00	0.0%
62300 · Equipment Maintenance				
62310 · Contractual Services	1,112.46	10,975.00	-9,862.54	10.1%
62300 · Equipment Maintenance - Other	0.00	0.00	0.00	0.0%
Total 62300 · Equipment Maintenance	1,112.46	10,975.00	-9,862.54	10.1%
62000 · Equipment - Other	494.23			
Total 62000 · Equipment	50,690.73	15,975.00	34,715.73	317.3%
63000 · Programs				
63100 · Adult	1,784.27	3,427.00	-1,642.73	52.1%
63200 · Youth	2,478.46	8,000.00	-5,521.54	31.0%
63300 · Outreach	0.00	4,652.00	-4,652.00	0.0%
63400 · Foundation Restricted Funds	116,400.00			
63000 · Programs - Other	381.93	1,000.00	-618.07	38.2%
Total 63000 · Programs	121,044.66	17,079.00	103,965.66	708.7%
64000 · Personnel				
64010 · Salaries - Director	23,665.52	70,888.00	-47,222.48	33.4%
64020 · Salaries - Other	87,848.80	205,524.00	-117,675.20	42.7%
64030 · Hourly Employees	42,949.46	169,630.00	-126,680.54	25.3%
64050 · Payroll Expenses	13,908.21	38,100.00	-24,191.79	36.5%
64070 · Retirement (VRS)	6,721.49	20,000.00	-13,278.51	33.6%
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)	14,418.00	0.00	14,418.00	100.0%
64086 · Insurance, Dental (Anthem)	388.98	0.00	388.98	100.0%
64080 · Insurance - Other	0.00	43,000.00	-43,000.00	0.0%
Total 64080 · Insurance	14,806.96	43,000.00	-28,193.04	34.4%
64090 · Liability Reserve	667.00	8,000.00	-7,333.00	8.3%
64100 · Staff & Volunteer Appreciation	24.10			
Total 64000 · Personnel	190,591.54	555,142.00	-364,550.46	34.3%
65000 · Supplies				
65100 · Custodial	504.34	10,000.00	-9,495.66	5.0%

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

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
65200 · Office	479.94	0.00	479.94	100.0%
65300 · Library	1,655.83	20,350.00	-18,694.17	8.1%
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	11,549.69	32,350.00	-20,800.31	35.7%
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	11,115.81	39,000.00	-27,884.19	28.5%
66312 · Periodicals, State Aid	320.70	4,000.00	-3,679.30	8.0%
66313 · Continuations, State Aid	209.17	500.00	-290.83	41.8%
66315 · Electronic Resources, State Aid	0.00	3,500.00	-3,500.00	0.0%
66317 · AV, State Aid	1,296.47	6,500.00	-5,203.53	19.9%
66320 · Cape Charles Contract #15	856.26	2,000.00	-1,143.74	42.8%
66321 · Books - Non-State Aid	0.00	0.00	0.00	0.0%
66310 · System Materials - Other	22.50	5,000.00	-4,977.50	0.5%
Total 66310 · System Materials	13,820.91	60,500.00	-46,679.09	22.8%
66350 · Affiliates				
66351 · Books, Affiliates	7,575.54	16,000.00	-8,424.46	47.3%
Total 66350 · Affiliates	7,575.54	16,000.00	-8,424.46	47.3%
66900 · Restricted	2,668.60	5,000.00	-2,331.40	53.4%
Total 66000 · Materials	24,065.05	81,500.00	-57,434.95	29.5%
67000 · Other				
67100 · Postage	284.14	2,000.00	-1,715.86	14.2%
67200 · Travel & Meals	384.36	4,000.00	-3,615.64	9.6%
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	878.50	8,102.00	-7,223.50	10.8%
68000 · Miscellaneous				
68100 · Bank Fees	259.70	1,000.00	-740.30	26.0%
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	7,359.74	3,500.00	3,859.74	210.3%
Total 68000 · Miscellaneous	7,979.39	11,300.00	-3,320.61	70.6%
69000 · Professional Services				
69001 · Professional Services, Financial	7,000.00	14,000.00	-7,000.00	50.0%
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%

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11/04/21

Accrual Basis

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

	<u>Jul '21 - Jun 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
69004 · Auditor	0.00	5,100.00	-5,100.00	0.0%
69000 · Professional Services - Other	8,400.00	17,734.00	-9,334.00	47.4%
Total 69000 · Professional Services	<u>21,942.62</u>	<u>46,434.00</u>	<u>-24,491.38</u>	<u>47.3%</u>
Total 60000 · EXPENSES	<u>494,918.56</u>	<u>975,657.00</u>	<u>-480,738.44</u>	<u>50.7%</u>
Total Expense	<u>494,918.56</u>	<u>975,657.00</u>	<u>-480,738.44</u>	<u>50.7%</u>
Net Ordinary Income	191,143.73	0.00	191,143.73	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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Income	<u><u>191,143.73</u></u>	<u><u>0.00</u></u>	<u><u>191,143.73</u></u>	<u><u>100.0%</u></u>

	<u>Oct 21</u>
Ordinary Income/Expense	
Income	
40000 · INCOME	
41000 · Government Income	
41010 · Accomack County	117,247.00
41030 · State Aid	100,085.55
Total 41000 · Government Income	<u>217,332.55</u>
42000 · Contributions	
42010 · ESPL Friends	7,109.23
42030 · Contributions Unrestricted	120,037.01
42040 · Contributions Restricted	500.00
42060 · Adopt-A-Book	50.00
Total 42000 · Contributions	<u>127,696.24</u>
44000 · Fines & Fees	
44010 · Fines	207.82
44020 · Photocopying	732.00
44030 · Fax	0.75
44040 · Other	10.00
44000 · Fines & Fees - Other	11.41
Total 44000 · Fines & Fees	<u>961.98</u>
49000 · Miscellaneous Income	34.05
Total 40000 · INCOME	<u>346,024.82</u>
Total Income	346,024.82
Expense	
60000 · EXPENSES	
61000 · Operations	
61100 · Building	
61101 · Building Maintenance	1,307.10
61102 · Building Maintenance, NFL	621.89
Total 61100 · Building	<u>1,928.99</u>
61200 · Utilities	
61203 · Telephone	447.80
Total 61200 · Utilities	<u>447.80</u>
61300 · Vehicle Operation	136.30
61500 · Computer	
61513 · Online Services	731.40
61514 · Internet Services, State	917.60
61517 · Computer Maintenance	1,565.00
Total 61500 · Computer	<u>3,214.00</u>
Total 61000 · Operations	<u>5,727.09</u>

	<u>Oct 21</u>
62000 · Equipment	
62100 · Equipment, General	23,942.35
Total 62000 · Equipment	23,942.35
63000 · Programs	
63100 · Adult	523.04
63200 · Youth	173.39
63400 · Foundation Restricted Funds	120,000.00
Total 63000 · Programs	120,696.43
64000 · Personnel	
64010 · Salaries - Director	5,791.38
64020 · Salaries - Other	22,543.70
64030 · Hourly Employees	9,120.80
64050 · Payroll Expenses	3,372.33
64070 · Retirement (VRS)	1,847.46
64080 · Insurance	
64085 · Insurance, Medical (Anthem)	3,760.74
64086 · Insurance, Dental (Anthem)	103.16
Total 64080 · Insurance	3,863.90
64100 · Staff & Volunteer Appreciation	24.10
Total 64000 · Personnel	46,563.67
65000 · Supplies	
65300 · Library	66.86
Total 65000 · Supplies	66.86
66000 · Materials	
66310 · System Materials	
66311 · Books, State Aid	1,664.84
66313 · Continuations, State Aid	63.05
66317 · AV, State Aid	481.72
66320 · Cape Charles Contract #15	216.69
66310 · System Materials - Other	22.50
Total 66310 · System Materials	2,448.80
66350 · Affiliates	
66351 · Books, Affiliates	759.47
Total 66350 · Affiliates	759.47
66900 · Restricted	1,258.83
Total 66000 · Materials	4,467.10
67000 · Other	
67100 · Postage	17.99
67200 · Travel & Meals	62.95
Total 67000 · Other	80.94

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Eastern Shore Public Library

11/04/21

Profit & Loss

Accrual Basis

October 2021

	Oct 21
68000 · Miscellaneous	
68100 · Bank Fees	64.91
68000 · Miscellaneous - Other	400.00
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Total 68000 · Miscellaneous	464.91
69000 · Professional Services	
69001 · Professional Services,Financial	1,400.00
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Total 69000 · Professional Services	1,400.00
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Total 60000 · EXPENSES	203,409.35
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Total Expense	203,409.35
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Net Ordinary Income	142,615.47
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Net Income	142,615.47
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