

# **EASTERN SHORE PUBLIC LIBRARY**

## **BOARD OF TRUSTEES**

**December 14, 2021, 1:00 PM**

Meeting Location: Accomack County Airport, 29194 Parkway, Melfa, VA

### **Agenda**

1. Call to Order
2. Public Comments
3. Approval of Minutes of October 12, 2021
4. Finance Committee (Bloxom)
5. Financial Report
6. Branch and Friend's Reports
  - a. Cape Charles Memorial Library
  - b. Chincoteague Island Library
  - c. Northampton Free Library
  - d. ESPL Friend's Reports
7. Library Director's System Report
8. Facility Committee
9. Personnel Committee (Pittman)
10. Grand Opening Committee (Bloxom and Holland)
11. ESPL Foundation (Davenport)
  - a. Capital Campaign Update
12. Capital Project Update – Steering Committee (Valentine)
13. Old Business
  - a. Strategic Planning (Davenport)
14. New Business
  - a. Audit and Annual Report
  - b. Naming opportunities
  - c. USDA Rural Development grant – Compact Shelving
15. Additional Comments
16. Next Meeting: Tuesday, January 11, 2022at 1:00 pm, Accomack County Airport
17. Adjournment



Main Library - Accomack

Northampton Free Library  
Chincoteague Island Library  
Cape Charles Memorial Library

PO Box 25  
Parksley, VA 23421  
Phone: 757-787-3400  
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www.espl.org

**EASTERN SHORE PUBLIC LIBRARY  
BOARD OF TRUSTEES**

November 16, 2021 at 1:00 pm

(Meeting held in-person at the Accomack County Airport, Melfa, and electronically)

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

**In attendance:** Cara Burton, Director. Paul Muhly, Accomack County Supervisor. **Staff:** Tiffany Flores, Hannah Swimley. **ESPL Foundation:** Al McMath, Colette Nelson. **Friends of the ESPL:** Elizabeth Bochicchio, Carol Callander, Janet Rochester.

1. Meeting was called to order by Chairperson Holland at 1:00 pm.
2. **Public Comments.** Janet Rochester, President of the Friends of the Eastern Shore Public Library read a letter (attached) that addresses the delays in the construction project and the Friends' concerns over the impacts related to these delays.
3. **Approval of Minutes.** Bloxom motioned to approve the minutes from the October 19, 2021 meeting. Pittman seconded. Motion approved.
4. **Finance Committee (Bloxom)** – No updates presented. The finance committee will be meeting in the next week to work on the budget, which is due in December. Bloxom asked Burton to read the letter received from the auditor regarding the paper trail needed for donations to the library. The auditor recommends that due to the fact that the ESPL and the ESPL Foundation are separate entities, if the contribution is made out to ESPL, the check should be deposited by the ESPL and be fully accounted for in the library's records. The ESPL can then subsequently decide to donate that money to the ESPL Foundation. Davenport expressed concern over this recommendation due to instances where donations to the Foundation were mistakenly made payable to the library by the donor. Holland requested that the auditor be available for a discussion at the December trustee meeting.
5. **Financial Report.** Rose-Jensen motioned to approve the financial reports as submitted. Valentine seconded. Motion approved.
6. **Branch and Friend's Reports**
  - a. Cape Charles Memorial Library - Included in system report.
  - b. Chincoteague Island Library - Included in system report. Holland noted that the submitted report was from June 2021. Burton will check on this and locate correct report.
  - c. Northampton Free Library - Included in system report.
  - d. ESPL Friend's Reports – No report submitted. Burton met with Rochester recently and the Friends have requested the appointment of a liaison between the Friends and the trustees. Rochester will also look into submitting written reports on a regular basis.
7. **Library Director's System Report** – Burton noted the professional isolation for library staff due to the Shore's geographic location. Holland pointed out the importance of conferences and meetings to allow staff and administrators to connect with peers. Burton submitted the annual report to the Library of Virginia on time. The state library staff will review all details and then will notify the ESPL of any changes or additional details needed when the report is unlocked in January. The annual report is valuable as a reference tool and allows

comparison to other libraries across the state and over time. Burton mentioned that a draft of the audit was included in the annual report. Holland noted that the auditor has submitted a letter to the trustees concluding that there were not sufficient deficiencies in the ESPL's recordkeeping processes. Bloxom had previously asked about a manager's note contained in last year's audit, but not included in this year's audit. Burton clarified the purpose of this note with Accomack County who confirmed that this section should be included in future audits.

8. **Facility Committee** – Valentine reports that the committee has selected Alarm Engineering as the vendor to supply the alarm system at the new facility. The committee will be meeting with this company to iron out a few questions that the insurance company had about the contract. At this point, the vendor who was the second choice is unwilling to entertain any questions about their contract wording. Muhly added that the Town of Parksley installed a camera security system from Alarm Engineering for the downtown area a few years ago. The town has been very pleased with the firm. McMath asked if Alarm Engineering would be able to install their equipment after the roof is completed but before the contractor closes up the walls. Valentine stated that this is the plan and will be discussed at the upcoming meeting with the vendor.
9. **Personnel Committee (Pittman)** – Jazmine Collins will be representing the staff as a liaison to the personnel committee. Burton is also developing some ideas in regards to the staff survey suggested by the committee.
10. **Grand Opening Committee (Bloxom and Holland)** Bloxom reported that the committee met October 25. The plans for the grand opening were on hold at that point due to a lack of progress at the construction site. The committee discussed donors, number of attendees, and the catering. The committee hopes to hold the grand opening event at the end of March. A committee representative will be presenting the event's budget to the Foundation in the near future. Holland noted that the grand opening event planning will need to be coordinated with the donor event that the Foundation is planning.
11. **ESPL Foundation (Davenport)**
  - a. **Capital Campaign Update** – Nelson noted that the Foundation will be mailing a fundraising letter to previous donors that defines the categories of contributions and totals each donor's contributions to date, in the hopes that some donors will contribute additional funding to reach the next category of giving. This letter will also confirm the name that each donor would wish to have listed on the donor wall, as well as whether the donation should be listed under the ESPL or under the Heritage Center. Davenport stated that the donor wall will list the names of individuals who contributed to the construction of the library, and will include pledged donations. Future donors will be listed on a separate plaque.
  - b. **Capital Project Update – Steering Committee (Valentine)** – McMath noted that construction on the roof commenced last week, with the subcontractor stating that it will be complete in about a week. The County has sent letters to the general contractor to inquire about status of the subcontractors receiving payment. The Accomack County Board of Supervisors has scheduled an Executive session to discuss the project. Muhly stated that the project is back on schedule and that the Board of Supervisors will allow the contractor no additional extensions. If the contractor does not meet the January 28, 2022 deadline, there will be a daily financial penalty applied. The surveying for the landscaping, entrances and exits has begun. As soon as the roof is complete and the building is sealed and dried out, the insulation and drywall work can begin at an accelerated rate. Muhly answered Callander's question about the ductwork and concerns for mold and damage by clarifying that any ductwork that had been installed prior to the project's slowdown, and that has been open to the elements, will be inspected before it is deemed complete. McMath reported that the actual project completion date is December 28, 2021 with a month to address any items on the punch list. The

architects are working on a new schedule of all items remaining to be completed and will forward to the County once it is finished.

**12. Old Business**

- a. Strategic Planning (Davenport) – The committee held a meeting a few weeks ago and will continue to work towards the committee’s goals. Davenport thinks it is unlikely that the process will be completed by the original goal of the end of the year, but notes that having more time will result in a better final product.

**13. New Business**

- a. Audit and Annual Report – Valentine motioned to acknowledge that the trustees have received the audit with Pittman seconding. Motion approved.

**14. Additional Comments** – Burton reminded the Trustees of the basket drawing to take place on December 3, and asked that the members continue to promote ticket sales. Burton noted that a reception for Maureen Lawrence by the Friends of the Northampton Free Library will be held on November 17<sup>th</sup>.

**15. Next Meeting:** Tuesday, December 14, 2021 at 1:00 pm, Accomack County Airport.

**16. Adjournment** – Meeting adjourned at 1:54 pm by the Chair. Valentine motioned to adjourn with Davenport seconding. Motion approved.

Respectfully submitted,

Cara Burton, Secretary

Accomack County Library Board of Trustees

November 16, 2021

I am here representing the Friends of the Accomac Public Library. We were dismayed when we saw the pictures of the water in the new building after the rain last month, knowing that this would result in additional delays to completion of the building and additional expense.

The Friends have supported the Accomac Library and its activities since 2005. We have made significant financial donations towards the new library (\$60,000 to date) and have donated hundreds of hours of volunteer time and many tangible items to the library. The Friends are dedicated to enhancing the services and patron experiences of the Eastern Shore Public Library, and we will continue to work with the library and the community to achieve these goals.

The new library was scheduled to open last year – now we no longer have a date. Space at the library is filling up with supplies and equipment, making it less attractive for users and more inconvenient for the staff. The building itself has had problems with roof leaks. How much longer do we have to cope with these limitations?

Who will be responsible for the costs for repair, rework, and materials? Everyone loses as long as the builder does not promptly resume work on the building:

Supporters, such as the Foundation and the Friends, will continue to try to raise funds for a library that is over a year late

Citizens of Accomac County will continue to use the existing library, with all its limitations

Parksley will continue to live with the disruptive presence of a construction site in the middle of town

Accomack County will be demonstrating an inability to complete a large construction project

The county must use their position as purchaser to ensure that the contractor fulfills all the terms of the contract, with penalties for failure to meet the terms. Please work with the supervisors to finalize a completion date and define the costs to the contractor if it is not met.

Janet Rochester, President, President Friends of Eastern Shore Public Library

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

	<u>Nov 30, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
Petty Cash	156.00
Sun Trust - Operating	
Liability Reserve	14,076.77
Reserve	29,996.00
Sun Trust - Operating - Other	343,530.21
<b>Total Sun Trust - Operating</b>	<u>387,602.98</u>
Suntrust - Restricted Fund	10,180.57
<b>Total Checking/Savings</b>	<u>397,939.55</u>
<b>Total Current Assets</b>	<u>397,939.55</u>
<b>TOTAL ASSETS</b>	<b><u>397,939.55</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Credit Cards	
Cardmember Services Visa	591.63
<b>Total Credit Cards</b>	<u>591.63</u>
<b>Other Current Liabilities</b>	
2100 · Payroll Liabilities	797.52
2270 · Minnesota Life	0.05
2290 · Anthem, Medical	1,122.67
2300 · Anthem, Dental	118.94
2360 · AFLAC	165.30
<b>Total Other Current Liabilities</b>	<u>2,204.48</u>
<b>Total Current Liabilities</b>	<u>2,796.11</u>
<b>Total Liabilities</b>	2,796.11
<b>Equity</b>	
1110 · Retained Earnings	163,194.85
3000 · Opening Bal Equity	95,784.16
Net Income	136,164.43
<b>Total Equity</b>	<u>395,143.44</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>397,939.55</u></b>

1:34 PM

12/02/21

Cash Basis

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

Ordinary Income/Expense	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>40000 · INCOME</b>				
<b>41000 · Government Income</b>				
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%
<b>Total 41000 · Government Income</b>	<b>550,373.24</b>	<b>936,157.00</b>	<b>-385,783.76</b>	<b>58.8%</b>
<b>42000 · Contributions</b>				
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	120,287.01	1,000.00	119,287.01	12,028.7%
42040 · Contributions Restricted	50,500.00	5,500.00	45,000.00	918.2%
42050 · Legacies & Bequests	0.00	100.00	-100.00	0.0%
42060 · Adopt-A-Book	390.00	0.00	390.00	100.0%
42000 · Contributions - Other	358.08			
<b>Total 42000 · Contributions</b>	<b>178,644.32</b>	<b>12,600.00</b>	<b>166,044.32</b>	<b>1,417.8%</b>
<b>43000 · Reimbursements</b>				
43010 · NFL Book Endowment	5,080.00	4,500.00	580.00	112.9%
43020 · Island	480.11	2,500.00	-2,019.89	19.2%
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	16,751.38	500.00	16,251.38	3,350.3%
<b>Total 43000 · Reimbursements</b>	<b>22,531.93</b>	<b>21,600.00</b>	<b>931.93</b>	<b>104.3%</b>
<b>44000 · Fines &amp; Fees</b>				
44010 · Fines	283.17	0.00	283.17	100.0%
44020 · Photocopying	1,398.04	3,000.00	-1,601.96	46.6%
44030 · Fax	0.75	0.00	0.75	100.0%
44040 · Inter Library Loan	10.00	0.00	10.00	100.0%
44000 · Fines & Fees - Other	75.36	0.00	75.36	100.0%
<b>Total 44000 · Fines &amp; Fees</b>	<b>1,767.32</b>	<b>3,000.00</b>	<b>-1,232.68</b>	<b>58.9%</b>
<b>45000 · Endowments</b>				
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%
<b>Total 45000 · Endowments</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>46000 · Private Grants</b>	<b>0.00</b>	<b>2,000.00</b>	<b>-2,000.00</b>	<b>0.0%</b>
<b>49000 · Miscellaneous Income</b>				

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

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
49020 · Driver Education Test Proctorin	0.00	200.00	-200.00	0.0%
49000 · Miscellaneous Income - Other	45.05	100.00	-54.95	45.1%
<b>Total 49000 · Miscellaneous Income</b>	<b>45.05</b>	<b>300.00</b>	<b>-254.95</b>	<b>15.0%</b>
<b>Total 40000 · INCOME</b>	<b>753,361.86</b>	<b>975,657.00</b>	<b>-222,295.14</b>	<b>77.2%</b>
<b>Total Income</b>	<b>753,361.86</b>	<b>975,657.00</b>	<b>-222,295.14</b>	<b>77.2%</b>
<b>Expense</b>				
<b>60000 · EXPENSES</b>				
<b>61000 · Operations</b>				
<b>61100 · Building</b>				
61101 · Building Maintenance	7,800.10	0.00	7,800.10	100.0%
61102 · Building Maintenance, NFL	3,506.97	40,075.00	-36,568.03	8.8%
61104 · Building Maintenance - Parksley	0.00	60,000.00	-60,000.00	0.0%
61100 · Building - Other	580.70			
<b>Total 61100 · Building</b>	<b>11,887.77</b>	<b>100,075.00</b>	<b>-88,187.23</b>	<b>11.9%</b>
<b>61200 · Utilities</b>				
61201 · Fuel Oil	1,202.39	0.00	1,202.39	100.0%
61202 · Electricity	3,432.27	0.00	3,432.27	100.0%
61202.1 · Electricity - NFL	1,600.22	4,200.00	-2,599.78	38.1%
61202.2 · Electricity - Parksley	0.00	36,000.00	-36,000.00	0.0%
61203 · Telephone	2,600.12	4,000.00	-1,399.88	65.0%
61203.1 · Telephone - NFL	183.05	1,550.00	-1,366.95	11.8%
61204 · Water/Sewer - Parksley	0.00	2,400.00	-2,400.00	0.0%
<b>Total 61200 · Utilities</b>	<b>9,018.05</b>	<b>48,150.00</b>	<b>-39,131.95</b>	<b>18.7%</b>
<b>61300 · Vehicle Operation</b>	<b>1,067.43</b>	<b>2,750.00</b>	<b>-1,682.57</b>	<b>38.8%</b>
<b>61400 · Insurance (VML)</b>				
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%
<b>Total 61400 · Insurance (VML)</b>	<b>0.00</b>	<b>13,300.00</b>	<b>-13,300.00</b>	<b>0.0%</b>
<b>61500 · Computer</b>				
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	4,862.01	21,400.00	-16,537.99	22.7%
61514 · Internet Services, State	5,023.22	11,100.00	-6,076.78	45.3%
61515 · Computer Software	352.00	500.00	-148.00	70.4%
61516 · Computer Software, State	440.00	500.00	-60.00	88.0%

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

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
61517 · Computer Maintenance	3,193.99	5,500.00	-2,306.01	58.1%
61518 · Technology	25,645.80			
<b>Total 61500 · Computer</b>	<b>49,587.00</b>	<b>43,500.00</b>	<b>6,087.00</b>	<b>114.0%</b>
<b>Total 61000 · Operations</b>	<b>71,560.25</b>	<b>207,775.00</b>	<b>-136,214.75</b>	<b>34.4%</b>
<b>62000 · Equipment</b>				
62100 · Equipment, General	108,826.52	1,000.00	107,826.52	10,882.7%
62200 · Equipment, State	0.00	4,000.00	-4,000.00	0.0%
62300 · Equipment Maintenance				
62310 · Contractual Services	1,667.04	10,975.00	-9,307.96	15.2%
62300 · Equipment Maintenance - Other	0.00	0.00	0.00	0.0%
<b>Total 62300 · Equipment Maintenance</b>	<b>1,667.04</b>	<b>10,975.00</b>	<b>-9,307.96</b>	<b>15.2%</b>
62000 · Equipment - Other	494.23			
<b>Total 62000 · Equipment</b>	<b>110,987.79</b>	<b>15,975.00</b>	<b>95,012.79</b>	<b>694.8%</b>
<b>63000 · Programs</b>				
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			
63500 · Restricted Programs - Other	4,068.00			
63000 · Programs - Other	381.93	1,000.00	-618.07	38.2%
<b>Total 63000 · Programs</b>	<b>125,112.66</b>	<b>17,079.00</b>	<b>108,033.66</b>	<b>732.6%</b>
<b>64000 · Personnel</b>				
64010 · Salaries - Director	29,456.90	70,888.00	-41,431.10	41.6%
64020 · Salaries - Other	110,392.50	205,524.00	-95,131.50	53.7%
64030 · Hourly Employees	52,504.38	169,630.00	-117,125.62	31.0%
64050 · Payroll Expenses	17,407.42	38,100.00	-20,692.58	45.7%
64070 · Retirement (VRS)	8,568.95	20,000.00	-11,431.05	42.8%
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)	18,178.74	0.00	18,178.74	100.0%
64086 · Insurance, Dental (Anthem)	492.14	0.00	492.14	100.0%
64080 · Insurance - Other	0.00	43,000.00	-43,000.00	0.0%
<b>Total 64080 · Insurance</b>	<b>18,670.86</b>	<b>43,000.00</b>	<b>-24,329.14</b>	<b>43.4%</b>
64090 · Liability Reserve	3,335.00	8,000.00	-4,665.00	41.7%
64100 · Staff & Volunteer Appreciation	24.10			
<b>Total 64000 · Personnel</b>	<b>240,360.11</b>	<b>555,142.00</b>	<b>-314,781.89</b>	<b>43.3%</b>

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

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
<b>65000 · Supplies</b>				
65100 · Custodial	504.34	10,000.00	-9,495.66	5.0%
65200 · Office	1,479.94	0.00	1,479.94	100.0%
65300 · Library	2,554.90	20,350.00	-17,795.10	12.6%
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%
<b>Total 65000 · Supplies</b>	13,448.76	32,350.00	-18,901.24	41.6%
<b>66000 · Materials</b>				
66310 · System Materials				
66311 · Books, State Aid	13,507.10	39,000.00	-25,492.90	34.6%
66312 · Periodicals, State Aid	320.70	4,000.00	-3,679.30	8.0%
66313 · Continuations, State Aid	227.17	500.00	-272.83	45.4%
66315 · Electronic Resources, State Aid	0.00	3,500.00	-3,500.00	0.0%
66317 · AV, State Aid	1,325.39	6,500.00	-5,174.61	20.4%
66320 · Cape Charles Contract #15	1,021.96	2,000.00	-978.04	51.1%
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%
<b>Total 66310 · System Materials</b>	16,424.82	60,500.00	-44,075.18	27.1%
66350 · Affiliates				
66351 · Books, Affiliates	8,152.58	16,000.00	-7,847.42	51.0%
<b>Total 66350 · Affiliates</b>	8,152.58	16,000.00	-7,847.42	51.0%
66900 · Restricted	2,812.89	5,000.00	-2,187.11	56.3%
<b>Total 66000 · Materials</b>	27,390.29	81,500.00	-54,109.71	33.6%
<b>67000 · Other</b>				
67100 · Postage	502.13	2,000.00	-1,497.87	25.1%
67200 · Travel & Meals	996.74	4,000.00	-3,003.26	24.9%
67300 · Dues	295.00	2,000.00	-1,705.00	14.8%
67000 · Other - Other	0.00	102.00	-102.00	0.0%
<b>Total 67000 · Other</b>	1,793.87	8,102.00	-6,308.13	22.1%
<b>68000 · Miscellaneous</b>				
68100 · Bank Fees	324.60	1,000.00	-675.40	32.5%
68300 · Refunds	9.95	300.00	-290.05	3.3%
68600 · Continuing Education	400.00	3,500.00	-3,100.00	11.4%
68700 · Tangier	0.00	3,000.00	-3,000.00	0.0%
68000 · Miscellaneous - Other	7,516.49	3,500.00	4,016.49	214.8%
<b>Total 68000 · Miscellaneous</b>	8,251.04	11,300.00	-3,048.96	73.0%
<b>69000 · Professional Services</b>				
69001 · Professional Services,Financial	7,000.00	14,000.00	-7,000.00	50.0%

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Cash Basis

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

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
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%
69004 · Auditor	0.00	5,100.00	-5,100.00	0.0%
69000 · Professional Services - Other	11,803.00	17,734.00	-5,931.00	66.6%
<b>Total 69000 · Professional Services</b>	<b>25,345.62</b>	<b>46,434.00</b>	<b>-21,088.38</b>	<b>54.6%</b>
<b>Total 60000 · EXPENSES</b>	<b>624,250.39</b>	<b>975,657.00</b>	<b>-351,406.61</b>	<b>64.0%</b>
<b>Total Expense</b>	<b>624,250.39</b>	<b>975,657.00</b>	<b>-351,406.61</b>	<b>64.0%</b>
<b>Net Ordinary Income</b>	<b>129,111.47</b>	<b>0.00</b>	<b>129,111.47</b>	<b>100.0%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
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%
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>129,111.47</b>	<b>0.00</b>	<b>129,111.47</b>	<b>100.0%</b>

Eastern Shore Public Library  
Profit & Loss  
November 2021

	<u>Nov 21</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>40000 · INCOME</b>	
<b>42000 · Contributions</b>	
42030 · Contributions Unrestricted	100.00
42040 · Contributions Restricted	50,000.00
42000 · Contributions - Other	358.08
	<hr/>
<b>Total 42000 · Contributions</b>	50,458.08
<b>43000 · Reimbursements</b>	
43020 · Island	90.11
43000 · Reimbursements - Other	16,751.38
	<hr/>
<b>Total 43000 · Reimbursements</b>	16,841.49
	<hr/>
<b>Total 40000 · INCOME</b>	67,299.57
	<hr/>
<b>Total Income</b>	67,299.57
<b>Expense</b>	
<b>60000 · EXPENSES</b>	
<b>61000 · Operations</b>	
<b>61100 · Building</b>	
61101 · Building Maintenance	1,085.35
61102 · Building Maintenance, NFL	431.92
	<hr/>
<b>Total 61100 · Building</b>	1,517.27
<b>61200 · Utilities</b>	
61201 · Fuel Oil	1,202.39
61202 · Electricity	1,229.58
61202.1 · Electricity - NFL	559.28
61203 · Telephone	781.95
61203.1 · Telephone - NFL	-63.81
	<hr/>
<b>Total 61200 · Utilities</b>	3,709.39
<b>61300 · Vehicle Operation</b>	182.15
<b>61500 · Computer</b>	
61513 · Online Services	731.40
61514 · Internet Services, State	917.60
	<hr/>
<b>Total 61500 · Computer</b>	1,649.00
	<hr/>
<b>Total 61000 · Operations</b>	7,057.81
<b>62000 · Equipment</b>	
62100 · Equipment, General	57,222.48
<b>62300 · Equipment Maintenance</b>	
62310 · Contractual Services	691.34
	<hr/>
<b>Total 62300 · Equipment Maintenance</b>	691.34
	<hr/>
<b>Total 62000 · Equipment</b>	57,913.82
<b>63000 · Programs</b>	

Eastern Shore Public Library  
Profit & Loss  
November 2021

	<u>Nov 21</u>
63400 · Foundation Restricted Funds	-3,600.00
63500 · Restricted Programs - Other	4,068.00
<b>Total 63000 · Programs</b>	<b>468.00</b>
<b>64000 · Personnel</b>	
64010 · Salaries - Director	5,791.38
64020 · Salaries - Other	22,543.70
64030 · Hourly Employees	9,435.83
64050 · Payroll Expenses	3,488.34
64070 · Retirement (VRS)	1,847.46
64080 · Insurance	
64085 · Insurance, Medical (Anthem)	3,760.74
64086 · Insurance, Dental (Anthem)	103.16
<b>Total 64080 · Insurance</b>	<b>3,863.90</b>
64090 · Liability Reserve	667.00
<b>Total 64000 · Personnel</b>	<b>47,637.61</b>
<b>65000 · Supplies</b>	
65300 · Library	786.23
<b>Total 65000 · Supplies</b>	<b>786.23</b>
<b>66000 · Materials</b>	
66310 · System Materials	
66311 · Books, State Aid	2,990.67
66313 · Continuations, State Aid	18.00
66317 · AV, State Aid	19.44
66320 · Cape Charles Contract #15	251.17
<b>Total 66310 · System Materials</b>	<b>3,279.28</b>
66350 · Affiliates	
66351 · Books, Affiliates	1,061.22
<b>Total 66350 · Affiliates</b>	<b>1,061.22</b>
66900 · Restricted	1,406.58
<b>Total 66000 · Materials</b>	<b>5,747.08</b>
<b>67000 · Other</b>	
67100 · Postage	217.99
67200 · Travel & Meals	89.39
67300 · Dues	85.00
<b>Total 67000 · Other</b>	<b>392.38</b>
<b>68000 · Miscellaneous</b>	
68100 · Bank Fees	64.90
68000 · Miscellaneous - Other	156.75
<b>Total 68000 · Miscellaneous</b>	<b>221.65</b>
<b>69000 · Professional Services</b>	

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Accrual Basis

Eastern Shore Public Library

Profit & Loss

November 2021

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	<u>Nov 21</u>
69001 · Professional Services,Financial	1,400.00
Total 69000 · Professional Services	<u>1,400.00</u>
Total 60000 · EXPENSES	<u>121,624.58</u>
Total Expense	<u>121,624.58</u>
Net Ordinary Income	<u>-54,325.01</u>
Net Income	<u><u>-54,325.01</u></u>