

Eastern Shore Public Library
Balance Sheet
As of January 31, 2022

	<u>Jan 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	156.00
Sun Trust - Operating	
Liability Reserve	9,188.89
Reserve	29,996.00
Sun Trust - Operating - Other	420,540.82
Total Sun Trust - Operating	<u>459,725.71</u>
Suntrust - Restricted Fund	10,180.57
Total Checking/Savings	<u>470,062.28</u>
Total Current Assets	<u>470,062.28</u>
TOTAL ASSETS	<u><u>470,062.28</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Cardmember Services Visa	1,799.40
Total Credit Cards	<u>1,799.40</u>
Other Current Liabilities	
2100 · Payroll Liabilities	3,850.56
2270 · Minnesota Life	0.05
2290 · Anthem, Medical	490.83
2300 · Anthem, Dental	104.98
2360 · AFLAC	165.30
Total Other Current Liabilities	<u>4,611.72</u>
Total Current Liabilities	<u>6,411.12</u>
Total Liabilities	6,411.12
Equity	
1110 · Retained Earnings	150,931.72
3000 · Opening Bal Equity	95,784.16
Net Income	216,935.28
Total Equity	<u>463,651.16</u>
TOTAL LIABILITIES & EQUITY	<u><u>470,062.28</u></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	339,669.00	444,844.00	-105,175.00	76.4%
41020 · Northampton County	197,713.50	263,618.00	-65,904.50	75.0%
41030 · State Aid	216,719.25	227,695.00	-10,975.75	95.2%
41040 · Grants	58,096.94	0.00	58,096.94	100.0%
41000 · Government Income - Other	0.00	0.00	0.00	0.0%
Total 41000 · Government Income	812,198.69	936,157.00	-123,958.31	86.8%
42000 · Contributions				
42010 · ESPL Friends	10,359.23	5,000.00	5,359.23	207.2%
42020 · NFL Friends	3,600.00	1,000.00	2,600.00	360.0%
42030 · Contributions Unrestricted	120,499.76	1,000.00	119,499.76	12,050.0%
42040 · Contributions Restricted	50,900.00	5,500.00	45,400.00	925.5%
42050 · Legacies & Bequests	0.00	100.00	-100.00	0.0%
42060 · Adopt-A-Book	465.00	0.00	465.00	100.0%
42000 · Contributions - Other	308.08			
Total 42000 · Contributions	186,132.07	12,600.00	173,532.07	1,477.2%
43000 · Reimbursements				
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	3,393.02	14,000.00	-10,606.98	24.2%
43040 · Book Replacement	-405.60	100.00	-505.60	-405.6%
43000 · Reimbursements - Other	16,751.38	500.00	16,251.38	3,350.3%
Total 43000 · Reimbursements	25,298.91	21,600.00	3,698.91	117.1%
44000 · Fines & Fees				
44010 · Fines	428.09	0.00	428.09	100.0%
44020 · Photocopying	2,057.59	3,000.00	-942.41	68.6%
44030 · Fax	4.74	0.00	4.74	100.0%
44040 · Inter Library Loan	18.00	0.00	18.00	100.0%
44000 · Fines & Fees - Other	183.03	0.00	183.03	100.0%
Total 44000 · Fines & Fees	2,691.45	3,000.00	-308.55	89.7%
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%
45000 · Endowments - Other	133.45			
Total 45000 · Endowments	133.45	0.00	133.45	100.0%
46000 · Private Grants	0.00	2,000.00	-2,000.00	0.0%

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02/03/22

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
49000 · Miscellaneous Income				
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%
Total 49000 · Miscellaneous Income	45.05	300.00	-254.95	15.0%
Total 40000 · INCOME	1,026,499.62	975,657.00	50,842.62	105.2%
Total Income	1,026,499.62	975,657.00	50,842.62	105.2%
Expense				
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	12,201.35	0.00	12,201.35	100.0%
61102 · Building Maintenance, NFL	4,509.37	40,075.00	-35,565.63	11.3%
61104 · Building Maintenance - Parksley	2,418.26	60,000.00	-57,581.74	4.0%
61100 · Building - Other	580.70			
Total 61100 · Building	19,709.68	100,075.00	-80,365.32	19.7%
61200 · Utilities				
61201 · Fuel Oil	2,885.97	0.00	2,885.97	100.0%
61202 · Electricity	4,234.07	0.00	4,234.07	100.0%
61202.1 · Electricity - NFL	2,172.63	4,200.00	-2,027.37	51.7%
61202.2 · Electricity - Parksley	0.00	36,000.00	-36,000.00	0.0%
61203 · Telephone	2,934.85	4,000.00	-1,065.15	73.4%
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%
Total 61200 · Utilities	12,410.57	48,150.00	-35,739.43	25.8%
61300 · Vehicle Operation	1,434.51	2,750.00	-1,315.49	52.2%
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	14,884.00	13,300.00	1,584.00	111.9%
Total 61400 · Insurance (VML)	14,884.00	13,300.00	1,584.00	111.9%
61500 · Computer				
61510 · Computer Hardware	27,726.00	2,500.00	25,226.00	1,109.0%
61511 · Computer Hardware, State	0.00	2,000.00	-2,000.00	0.0%
61513 · Online Services	9,224.81	21,400.00	-12,175.19	43.1%
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%

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

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
61516 · Computer Software, State	440.00	500.00	-60.00	88.0%
61517 · Computer Maintenance	4,143.99	5,500.00	-1,356.01	75.3%
61518 · Technology	25,645.80			
Total 61500 · Computer	72,555.82	43,500.00	29,055.82	166.8%
Total 61000 · Operations	120,994.58	207,775.00	-86,780.42	58.2%
62000 · Equipment				
62100 · Equipment, General	115,336.56	1,000.00	114,336.56	11,533.7%
62200 · Equipment, State	0.00	4,000.00	-4,000.00	0.0%
62300 · Equipment Maintenance				
62310 · Contractual Services	4,681.71	10,975.00	-6,293.29	42.7%
62300 · Equipment Maintenance - Other	0.00	0.00	0.00	0.0%
Total 62300 · Equipment Maintenance	4,681.71	10,975.00	-6,293.29	42.7%
62000 · Equipment - Other	494.23			
Total 62000 · Equipment	120,512.50	15,975.00	104,537.50	754.4%
63000 · Programs				
63100 · Adult	2,138.42	3,427.00	-1,288.58	62.4%
63200 · Youth	3,502.15	8,000.00	-4,497.85	43.8%
63300 · Outreach	200.00	4,652.00	-4,452.00	4.3%
63400 · Foundation Restricted Funds	121,266.61			
63500 · Restricted Programs - Other	4,068.00			
63000 · Programs - Other	698.61	1,000.00	-301.39	69.9%
Total 63000 · Programs	131,873.79	17,079.00	114,794.79	772.1%
64000 · Personnel				
64010 · Salaries - Director	41,039.66	70,888.00	-29,848.34	57.9%
64020 · Salaries - Other	153,817.91	205,524.00	-51,706.09	74.8%
64030 · Hourly Employees	76,089.82	169,630.00	-93,540.18	44.9%
64050 · Payroll Expenses	24,640.88	38,100.00	-13,459.12	64.7%
64070 · Retirement (VRS)	12,105.62	20,000.00	-7,894.38	60.5%
64080 · Insurance				
64082 · Insurance, Worker's Comp.	545.00			
64083 · Insurance, Life (VRS)	0.03	0.00	0.03	100.0%
64084 · Insurance, Gen, Liability (VRS)	-0.02	0.00	-0.02	100.0%
64085 · Insurance, Medical (Anthem)	25,068.38	0.00	25,068.38	100.0%
64086 · Insurance, Dental (Anthem)	684.50	0.00	684.50	100.0%
64080 · Insurance - Other	0.00	43,000.00	-43,000.00	0.0%
Total 64080 · Insurance	26,297.89	43,000.00	-16,702.11	61.2%
64090 · Liability Reserve	4,002.00	8,000.00	-3,998.00	50.0%
64100 · Staff & Volunteer Appreciation	454.11			

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

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
64000 · Personnel - Other	433.00			
Total 64000 · Personnel	338,880.89	555,142.00	-216,261.11	61.0%
65000 · Supplies				
65100 · Custodial	701.55	10,000.00	-9,298.45	7.0%
65200 · Office	1,000.00	0.00	1,000.00	100.0%
65300 · Library	13,716.89	20,350.00	-6,633.11	67.4%
65400 · Youth Program Supplies	1,247.02	2,000.00	-752.98	62.4%
65000 · Supplies - Other	0.00	0.00	0.00	0.0%
Total 65000 · Supplies	16,665.46	32,350.00	-15,684.54	51.5%
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	20,068.43	39,000.00	-18,931.57	51.5%
66312 · Periodicals, State Aid	674.70	4,000.00	-3,325.30	16.9%
66313 · Continuations, State Aid	362.80	500.00	-137.20	72.6%
66315 · Electronic Resources, State Aid	1,702.67	3,500.00	-1,797.33	48.6%
66317 · AV, State Aid	2,278.38	6,500.00	-4,221.62	35.1%
66320 · Cape Charles Contract #15	1,465.87	2,000.00	-534.13	73.3%
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	26,575.35	60,500.00	-33,924.65	43.9%
66350 · Affiliates				
66351 · Books, Affiliates	10,985.64	16,000.00	-5,014.36	68.7%
Total 66350 · Affiliates	10,985.64	16,000.00	-5,014.36	68.7%
66900 · Restricted	3,632.60	5,000.00	-1,367.40	72.7%
Total 66000 · Materials	41,193.59	81,500.00	-40,306.41	50.5%
67000 · Other				
67100 · Postage	601.32	2,000.00	-1,398.68	30.1%
67200 · Travel & Meals	1,170.20	4,000.00	-2,829.80	29.3%
67210 · Travel - State Aid	63.71			
67300 · Dues	977.00	2,000.00	-1,023.00	48.9%
67000 · Other - Other	0.00	102.00	-102.00	0.0%
Total 67000 · Other	2,812.23	8,102.00	-5,289.77	34.7%
68000 · Miscellaneous				
68100 · Bank Fees	389.50	1,000.00	-610.50	39.0%
68300 · Refunds	35.95	300.00	-264.05	12.0%
68600 · Continuing Education	650.00	3,500.00	-2,850.00	18.6%
68700 · Tangier	0.00	3,000.00	-3,000.00	0.0%

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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
68000 · Miscellaneous - Other	7,605.99	3,500.00	4,105.99	217.3%
Total 68000 · Miscellaneous	8,681.44	11,300.00	-2,618.56	76.8%
69000 · Professional Services				
69001 · Professional Services,Financial	9,800.00	14,000.00	-4,200.00	70.0%
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%
69004 · Auditor	5,275.00	5,100.00	175.00	103.4%
69000 · Professional Services - Other	11,803.00	17,734.00	-5,931.00	66.6%
Total 69000 · Professional Services	33,420.62	46,434.00	-13,013.38	72.0%
Total 60000 · EXPENSES	815,035.10	975,657.00	-160,621.90	83.5%
Total Expense	815,035.10	975,657.00	-160,621.90	83.5%
Net Ordinary Income	211,464.52	0.00	211,464.52	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%
8025 · Pandemic Pay	16,696.49			
8030 · Automobiles	0.00	0.00	0.00	0.0%
Total Other Expense	16,696.49	0.00	16,696.49	100.0%
Net Other Income	-16,696.49	0.00	-16,696.49	100.0%
Net Income	194,768.03	0.00	194,768.03	100.0%

Eastern Shore Public Library
Profit & Loss
January 2022

	<u>Jan 22</u>
Ordinary Income/Expense	
Income	
40000 · INCOME	
41000 · Government Income	
41010 · Accomack County	111,211.00
41030 · State Aid	56,923.75
41040 · Grants	25,000.00
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Total 41000 · Government Income	193,134.75
42000 · Contributions	
42030 · Contributions Unrestricted	100.00
42040 · Contributions Restricted	50.00
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Total 42000 · Contributions	150.00
44000 · Fines & Fees	
44020 · Photocopying	250.15
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Total 44000 · Fines & Fees	250.15
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Total 40000 · INCOME	193,534.90
Total Income	193,534.90
Expense	
60000 · EXPENSES	
61000 · Operations	
61100 · Building	
61101 · Building Maintenance	1,748.86
61102 · Building Maintenance, NFL	37.33
61104 · Building Maintenance - Parksley	1,753.24
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Total 61100 · Building	3,539.43
61200 · Utilities	
61202 · Electricity	402.55
61202.1 · Electricity - NFL	312.10
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Total 61200 · Utilities	714.65
61300 · Vehicle Operation	186.09
61500 · Computer	
61513 · Online Services	731.40
61517 · Computer Maintenance	475.00
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Total 61500 · Computer	1,206.40
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Total 61000 · Operations	5,646.57
62000 · Equipment	
62300 · Equipment Maintenance	
62310 · Contractual Services	1,989.72
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Total 62300 · Equipment Maintenance	1,989.72
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Total 62000 · Equipment	1,989.72

Eastern Shore Public Library
Profit & Loss
January 2022

	<u>Jan 22</u>
63000 · Programs	
63200 · Youth	405.85
63300 · Outreach	200.00
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Total 63000 · Programs	605.85
64000 · Personnel	
64010 · Salaries - Director	5,791.38
64020 · Salaries - Other	20,593.71
64030 · Hourly Employees	13,883.79
64050 · Payroll Expenses	3,718.82
64070 · Retirement (VRS)	1,672.28
64080 · Insurance	
64085 · Insurance, Medical (Anthem)	3,128.90
64086 · Insurance, Dental (Anthem)	89.20
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Total 64080 · Insurance	3,218.10
64000 · Personnel - Other	224.00
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Total 64000 · Personnel	49,102.08
65000 · Supplies	
65100 · Custodial	122.55
65300 · Library	543.36
65400 · Youth Program Supplies	28.99
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Total 65000 · Supplies	694.90
66000 · Materials	
66310 · System Materials	
66311 · Books, State Aid	3,932.40
66313 · Continuations, State Aid	135.63
66315 · Electronic Resources, State Aid	1,589.38
66317 · AV, State Aid	933.02
66320 · Cape Charles Contract #15	107.99
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Total 66310 · System Materials	6,698.42
66350 · Affiliates	
66351 · Books, Affiliates	1,434.12
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Total 66350 · Affiliates	1,434.12
66900 · Restricted	1,920.62
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Total 66000 · Materials	10,053.16
67000 · Other	
67300 · Dues	682.00
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Total 67000 · Other	682.00
68000 · Miscellaneous	
68300 · Refunds	26.00
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Total 68000 · Miscellaneous	26.00

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Accrual Basis

Eastern Shore Public Library

Profit & Loss

January 2022

	<u>Jan 22</u>
69000 · Professional Services	
69001 · Professional Services,Financial	1,400.00
69004 · Auditor	5,275.00
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Total 69000 · Professional Services	6,675.00
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Total 60000 · EXPENSES	75,475.28
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Total Expense	75,475.28
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Net Ordinary Income	118,059.62
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Net Income	118,059.62
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