



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

**Mailing:** PO Box 25, Parksley, VA 23421  
**Physical:** 23610 Front St., Accomac, VA 23301  
**Phone:** 757-787-3400  
**Fax:** 757-787-2241  
[www.espl.org](http://www.espl.org)

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

## **FINANCIAL REPORT JUNE 14, 2022**

June is the last month of the fiscal year. Staff are working to review expected reimbursements, budgets, and remaining balances.

Note that the phone charges are not broken down anymore since we have gone to the VOIP phone service. When we had Verizon, we had separate bills for each location. Now it is one bill and we simply have not had time to develop a formula to break out the charges. It may not be necessary to do this.

Vehicle expenses are over budget due to the cost of gas and many outreach activities compared to the past two years.

VRSA insurance is over budget. This needs to be examined, but may likely be the different locations being insured and that the budget was planned with being in Parksley, i.e. assets not spread between various locations.

Personnel is over due to payroll expenses being not budgeted correctly. New employees and staff reorganization affected salaries, as well, but fall within the personnel planning.

The second Milliner bequest check is to be delivered to the library soon.

Communication was made with the auditor concerning their onsite visit and target completion date of early October. The ESPL Foundation was notified of the need for ESPL to receive their audit figures by October 1 so as ESPL's audit submission to the Library of Virginia is on time and that its submission to Accomack County meets their deadlines. Last year a delay in the Foundation audit completion created missed deadlines.

3:15 PM  
06/08/22  
Accrual Basis

Eastern Shore Public Library  
**Balance Sheet**  
As of May 31, 2022

	<u>May 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Petty Cash	261.00
Truist - Operating	
Liability Reserve	7,850.89
Truist - Operating - Other	<u>366,875.72</u>
Total Truist - Operating	374,726.61
Truist - Reserve	<u>40,000.00</u>
Total Checking/Savings	<u>414,987.61</u>
Total Current Assets	414,987.61
Fixed Assets	
Equipment Purchases	<u>97,804.92</u>
Total Fixed Assets	<u>97,804.92</u>
<b>TOTAL ASSETS</b>	<b><u><u>512,792.53</u></u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Credit Cards	
Cardmember Services Visa	<u>19.96</u>
Total Credit Cards	19.96
Other Current Liabilities	
2100 · Payroll Liabilities	848.57
2270 · Minnesota Life	0.05
2290 · Anthem, Medical	629.57
2300 · Anthem, Dental	95.28
2360 · AFLAC	<u>165.30</u>
Total Other Current Liabilities	<u>1,738.77</u>
Total Current Liabilities	<u>1,758.73</u>
Total Liabilities	1,758.73
Equity	
1110 · Retained Earnings	150,931.72
3000 · Opening Bal Equity	95,784.16
Net Income	<u>264,317.92</u>
Total Equity	<u>511,033.80</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>512,792.53</u></u></b>

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

3:16 PM  
 06/08/22  
 Cash Basis

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 - INCOME				
41000 - Government Income				
41010 - Accomack County	456,916.00	444,844.00	12,072.00	102.7%
41020 - Northampton County	263,618.00	263,618.00	0.00	100.0%
41030 - State Aid	289,643.00	227,695.00	61,948.00	127.2%
41040 - Grants	58,096.94	0.00	58,096.94	100.0%
41000 - Government Income - Other	0.00	0.00	0.00	0.0%
<b>Total 41000 - Government Income</b>	<b>1,068,273.94</b>	<b>936,157.00</b>	<b>132,116.94</b>	<b>114.1%</b>
42000 - Contributions				
42010 - ESPL Friends	12,109.23	5,000.00	7,109.23	242.2%
42020 - NFL Friends	4,307.77	1,000.00	3,307.77	430.8%
42030 - Contributions Unrestricted	121,804.76	1,000.00	120,804.76	12,180.5%
42040 - Contributions Restricted	53,944.14	5,500.00	48,444.14	980.8%
42050 - Legacies & Bequests	0.00	100.00	-100.00	0.0%
42060 - Adopt-A-Book	779.54	0.00	779.54	100.0%
42000 - Contributions - Other	527.63			
<b>Total 42000 - Contributions</b>	<b>193,473.07</b>	<b>12,600.00</b>	<b>180,873.07</b>	<b>1,535.5%</b>
43000 - Reimbursements				
43010 - NFL Book Endowment	5,080.00	4,500.00	580.00	112.9%
43020 - Island	1,244.32	2,500.00	-1,255.68	49.8%
43030 - Cape Charles	10,469.91	14,000.00	-3,530.09	74.8%
43040 - Book Replacement	-405.60	100.00	-505.60	-405.6%
43000 - Reimbursements - Other	1,918.26	500.00	1,418.26	383.7%
<b>Total 43000 - Reimbursements</b>	<b>18,306.89</b>	<b>21,600.00</b>	<b>-3,293.11</b>	<b>84.8%</b>
44000 - Fines & Fees				
44010 - Fines	701.19	0.00	701.19	100.0%
44020 - Photocopying	3,655.16	3,000.00	655.16	121.8%
44030 - Fax	8.04	0.00	8.04	100.0%
44040 - Inter Library Loan	62.00	0.00	62.00	100.0%
44000 - Fines & Fees - Other	208.03	0.00	208.03	100.0%
<b>Total 44000 - Fines &amp; Fees</b>	<b>4,634.42</b>	<b>3,000.00</b>	<b>1,634.42</b>	<b>154.5%</b>
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			
<b>Total 45000 - Endowments</b>	<b>133.45</b>	<b>0.00</b>	<b>133.45</b>	<b>100.0%</b>
46000 - Private Grants	545.00	2,000.00	-1,455.00	27.3%

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

3:16 PM

06/08/22

Cash Basis

	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	46.05	100.00	-53.95	46.1%
<b>Total 49000 · Miscellaneous Income</b>	<b>46.05</b>	<b>300.00</b>	<b>-253.95</b>	<b>15.4%</b>
<b>Total 40000 · INCOME</b>	<b>1,285,412.82</b>	<b>975,657.00</b>	<b>309,755.82</b>	<b>131.7%</b>
<b>Total Income</b>	<b>1,285,412.82</b>	<b>975,657.00</b>	<b>309,755.82</b>	<b>131.7%</b>
<b>Expense</b>				
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	22,454.92	0.00	22,454.92	100.0%
61102 · Building Maintenance, NFL	15,332.16	40,075.00	-24,742.84	38.3%
61104 · Building Maintenance - Parksley	2,418.26	60,000.00	-57,581.74	4.0%
61100 · Building - Other	580.70			
<b>Total 61100 · Building</b>	<b>40,786.04</b>	<b>100,075.00</b>	<b>-59,288.96</b>	<b>40.8%</b>
61200 · Utilities				
61201 · Fuel Oil	7,092.48	0.00	7,092.48	100.0%
61202 · Electricity	5,896.89	0.00	5,896.89	100.0%
61202.1 · Electricity - NFL	3,713.20	4,200.00	-486.80	88.4%
61202.2 · Electricity - Parksley	0.00	36,000.00	-36,000.00	0.0%
61203 · Telephone	4,390.67	4,000.00	390.67	109.8%
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>21,276.29</b>	<b>48,150.00</b>	<b>-26,873.71</b>	<b>44.2%</b>
61300 · Vehicle Operation				
61400 · Insurance (VRSA)				
61401 · Insurance, Building	3,543.13	2,750.00	793.13	128.8%
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 (VRSA) - Other	15,429.00	13,300.00	2,129.00	116.0%
<b>Total 61400 · Insurance (VRSA)</b>	<b>15,429.00</b>	<b>13,300.00</b>	<b>2,129.00</b>	<b>116.0%</b>
61500 · Computer				
61510 · Computer Hardware	28,422.85	2,500.00	25,922.85	1,136.9%
61511 · Computer Hardware, State	2,742.77	2,000.00	742.77	137.1%
61513 · Online Services	17,929.07	21,400.00	-3,470.93	83.8%
61514 · Internet Services, State	6,858.42	11,100.00	-4,241.58	61.8%
61515 · Computer Software	352.00	500.00	-148.00	70.4%

3:16 PM

06/08/22

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
61516 · Computer Software, State	440.00	500.00	-60.00	88.0%
61517 · Computer Maintenance	6,519.99	5,500.00	1,018.99	118.5%
61518 · Technology	25,645.80			
<b>Total 61500 · Computer</b>	<b>88,909.90</b>	<b>43,500.00</b>	<b>45,409.90</b>	<b>204.4%</b>
<b>Total 61000 · Operations</b>	<b>169,944.36</b>	<b>207,775.00</b>	<b>-37,830.64</b>	<b>81.8%</b>
<b>62000 · Equipment</b>				
62100 · Equipment, General	4,625.81	1,000.00	3,625.81	462.6%
62200 · Equipment, State	266.24	4,000.00	-3,733.76	6.7%
62300 · Equipment Maintenance				
62310 · Contractual Services	5,763.93	10,975.00	-5,211.07	52.5%
62300 · Equipment Maintenance - Other	249.00	0.00	249.00	100.0%
<b>Total 62300 · Equipment Maintenance</b>	<b>6,012.93</b>	<b>10,975.00</b>	<b>-4,962.07</b>	<b>54.8%</b>
<b>62000 · Equipment - Other</b>	<b>837.46</b>			
<b>Total 62000 · Equipment</b>	<b>11,742.44</b>	<b>15,975.00</b>	<b>-4,232.56</b>	<b>73.5%</b>
<b>63000 · Programs</b>				
63100 · Adult	2,604.56	3,427.00	-822.44	76.0%
63200 · Youth	3,642.07	8,000.00	-4,357.93	45.5%
63300 · Outreach	1,684.83	4,652.00	-2,967.17	36.2%
63400 · Foundation Restricted Funds	120,130.88			
63500 · Restricted Programs - Other	4,068.00			
63000 · Programs - Other	2,008.13	1,000.00	1,008.13	200.8%
<b>Total 63000 · Programs</b>	<b>134,138.47</b>	<b>17,079.00</b>	<b>117,059.47</b>	<b>785.4%</b>
<b>64000 · Personnel</b>				
64010 · Salaries - Director	67,100.87	70,888.00	-3,787.13	94.7%
64020 · Salaries - Other	245,571.58	205,524.00	40,047.58	119.5%
64030 · Hourly Employees	128,992.58	169,630.00	-40,637.42	76.0%
64050 · Payroll Expenses	40,308.41	38,100.00	2,208.41	105.8%
64070 · Retirement (VRS)	19,821.05	20,000.00	-178.95	99.1%
64080 · Insurance				
64083 · Insurance, Life (VRS)	-19.71	0.00	-19.71	100.0%
64084 · Insurance, Gen, Liability (VRS)	0.12	0.00	0.12	100.0%
64085 · Insurance, Medical (Anthem)	39,582.77	0.00	39,582.77	100.0%
64086 · Insurance, Dental (Anthem)	1,113.82	0.00	1,113.82	100.0%
64080 · Insurance - Other	0.00	43,000.00	-43,000.00	0.0%
<b>Total 64080 · Insurance</b>	<b>40,677.00</b>	<b>43,000.00</b>	<b>-2,323.00</b>	<b>94.6%</b>
<b>64090 · Liability Reserve</b>	<b>5,336.00</b>	<b>8,000.00</b>	<b>-2,664.00</b>	<b>66.7%</b>
64100 · Staff & Volunteer Appreciation	1,020.23			
64000 · Personnel - Other	625.00			

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

3:16 PM  
 06/08/22  
 Cash Basis

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
<b>Total 64000 · Personnel</b>	549,452.72	555,142.00	-5,689.28	99.0%
65000 · Supplies				
65100 · Custodial	1,463.96	10,000.00	-8,536.04	14.6%
65200 · Office	2,183.25	0.00	2,183.25	100.0%
65300 · Library	18,878.77	20,350.00	-1,471.23	92.8%
65400 · Youth Program Supplies	1,528.31	2,000.00	-471.69	76.4%
65000 · Supplies - Other	0.00	0.00	0.00	0.0%
<b>Total 65000 · Supplies</b>	24,054.29	32,350.00	-8,295.71	74.4%
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	37,346.11	39,000.00	-1,653.89	95.8%
66312 · Periodicals, State Aid	1,684.04	4,000.00	-2,315.96	42.1%
66313 · Continuitions, State Aid	386.78	500.00	-113.22	77.4%
66315 · Electronic Resources, State Aid	3,034.30	3,500.00	-465.70	86.7%
66317 · AV, State Aid	5,244.46	6,500.00	-1,255.54	80.7%
66320 · Cape Charles Contract #15	2,000.00	2,000.00	0.00	100.0%
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>	49,718.19	60,500.00	-10,781.81	82.2%
66350 · Affiliates				
66351 · Books, Affiliates	17,930.78	16,000.00	1,930.78	112.1%
<b>Total 66350 · Affiliates</b>	17,930.78	16,000.00	1,930.78	112.1%
66900 · Restricted	8,235.92	5,000.00	3,235.92	164.7%
<b>Total 66000 · Materials</b>	75,884.89	81,500.00	-5,615.11	93.1%
67000 · Other				
67100 · Postage	2,465.04	2,000.00	465.04	123.3%
67200 · Travel & Meals	3,531.39	4,000.00	-468.61	88.3%
67210 · Travel - State Aid	186.82			
67300 · Dues	2,423.42	2,000.00	423.42	121.2%
67000 · Other - Other	0.00	102.00	-102.00	0.0%
<b>Total 67000 · Other</b>	8,606.67	8,102.00	504.67	106.2%
68000 · Miscellaneous				
68100 · Bank Fees	739.11	1,000.00	-260.89	73.9%
68300 · Refunds	35.95	300.00	-264.05	12.0%
68600 · Continuing Education	1,213.81	3,500.00	-2,286.19	34.7%
68700 · Tangier	0.00	3,000.00	-3,000.00	0.0%
68000 · Miscellaneous - Other	7,179.18	3,500.00	3,679.18	205.1%

3:16 PM

06/08/22

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
Total 69000 · Miscellaneous	9,168.05	11,300.00	-2,131.95	81.1%
69000 · Professional Services				
69001 · Professional Services, Financial	17,035.00	14,000.00	3,035.00	121.7%
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	32,888.60	17,734.00	15,154.60	185.5%
Total 69000 · Professional Services	61,741.22	46,434.00	15,307.22	133.0%
Total 60000 · EXPENSES	1,044,733.11	975,657.00	69,076.11	107.1%
Total Expense	1,044,733.11	975,657.00	69,076.11	107.1%
Net Ordinary Income	240,679.71	0.00	240,679.71	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	0.00	0.00	0.0%
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	223,983.22	0.00	223,983.22	100.0%

Eastern Shore Public Library  
Profit & Loss  
May 2022

	<u>May 22</u>
Ordinary Income/Expense	
Income	
40000 · INCOME	
41000 · Government Income	
41030 · State Aid	16,000.00
Total 41000 · Government Income	16,000.00
42000 · Contributions	
42020 · NFL Friends	157.77
42030 · Contributions Unrestricted	750.00
42040 · Contributions Restricted	50.00
42060 · Adopt-A-Book	43.85
Total 42000 · Contributions	1,001.62
43000 · Reimbursements	
43030 · Cape Charles	124.00
Total 43000 · Reimbursements	124.00
44000 · Fines & Fees	
44010 · Fines	37.99
44020 · Photocopying	580.55
44040 · Inter Library Loan	14.00
Total 44000 · Fines & Fees	632.54
Total 40000 · INCOME	17,758.16
Total Income	17,758.16
Expense	
60000 · EXPENSES	
61000 · Operations	
61100 · Building	
61101 · Building Maintenance	688.85
61102 · Building Maintenance, NFL	4,132.12
Total 61100 · Building	4,820.97
61200 · Utilities	
61201 · Fuel Oil	2,750.73
61202 · Electricity	389.61
61202.1 · Electricity - NFL	265.77
61203 · Telephone	140.04
Total 61200 · Utilities	3,546.15
61300 · Vehicle Operation	1,514.68
61500 · Computer	
61511 · Computer Hardware, State	2,742.77
61513 · Online Services	1,847.08
61517 · Computer Maintenance	475.00
Total 61500 · Computer	5,064.85



3:17 PM  
06/08/22  
Cash Basis

Eastern Shore Public Library  
Profit & Loss  
May 2022

	<u>May 22</u>
Total 61000 · Operations	14,946.65
62000 · Equipment	
62300 · Equipment Maintenance	
62310 · Contractual Services	452.76
Total 62300 · Equipment Maintenance	<u>452.76</u>
Total 62000 · Equipment	452.76
63000 · Programs	
63400 · Foundation Restricted Funds	-1,165.72
63000 · Programs - Other	426.60
Total 63000 · Programs	<u>-739.12</u>
64000 · Personnel	
64010 · Salaries - Director	5,791.38
64020 · Salaries - Other	22,773.71
64030 · Hourly Employees	13,180.37
64050 · Payroll Expenses	3,664.25
64070 · Retirement (VRS)	1,732.74
64080 · Insurance	
64084 · Insurance, Gen, Liability (VRS)	0.05
64085 · Insurance, Medical (Anthem)	3,226.27
64086 · Insurance, Dental (Anthem)	103.16
Total 64080 · Insurance	<u>3,329.48</u>
Total 64000 · Personnel	50,471.93
65000 · Supplies	
65100 · Custodial	171.81
65200 · Office	727.66
65300 · Library	2,832.94
Total 65000 · Supplies	<u>3,732.41</u>
66000 · Materials	
66310 · System Materials	
66311 · Books, State Aid	4,541.54
66312 · Periodicals, State Aid	431.42
66313 · Continuations, State Aid	11.99
66317 · AV, State Aid	100.88
66320 · Cape Charles Contract #15	-191.64
Total 66310 · System Materials	<u>4,894.19</u>
66350 · Affiliates	
66351 · Books, Affiliates	1,861.46
Total 66350 · Affiliates	1,861.46
66900 · Restricted	566.08
Total 66000 · Materials	<u>7,321.73</u>

3:17 PM  
06/08/22  
Cash Basis

Eastern Shore Public Library  
**Profit & Loss**  
May 2022

---

	<u>May 22</u>
67000 · Other	
67100 · Postage	200.00
67200 · Travel & Meals	29.90
67300 · Dues	45.00
	<hr/>
Total 67000 · Other	274.90
68000 · Miscellaneous	
68100 · Bank Fees	64.91
	<hr/>
Total 68000 · Miscellaneous	64.91
69000 · Professional Services	
69001 · Professional Services,Financial	1,400.00
	<hr/>
Total 69000 · Professional Services	1,400.00
	<hr/>
Total 60000 · EXPENSES	77,926.17
	<hr/>
Total Expense	77,926.17
	<hr/>
Net Ordinary Income	-60,168.01
	<hr/>
Net Income	<u><u>-60,168.01</u></u>