

ESPL FINANCE REPORT

SEPTEMBER 13, 2022

Cara Burton

The Finance Committee met August 23 to review a revised budget with the updated State Aid amount modifications. A new column was created called "capital" to delineate the one time large capital income and expenses, namely for equipment, from the operating funds. The Committee met again on September 7 to review and updated version of the budget that more fully included capital expenses. Direction was given to the Director concerning the balancing of the budget. At question is the "**carryover**" funds from FY22 which will not be verified until after the auditor completes his report.

I exercised austerity spending in FY22 (last fiscal year) as I expected the new fiscal year to be in a deficit due to the new Heritage Center expenses. ESPL cannot continue to have such carryovers as it affects State Aid allocations. Based on the Michael Quinn, consultant, report, 28% of operating costs were attributed to the Heritage Center. This is the column that produced the deficit.

Michael Aukamp, the auditor, will be at ESPL on September 21. Karen Crockett's office is compiling the documents on the punchlist he sent us.

Equipment per the attached ESRLHC Equipment and Consulting Budget has started to be purchased. Most of the purchased items so far are to be paid for with the "**Virginia \$350,000 monies**", which are already in the ESPL checking account, as can be seen in today's financial reports. The ESPL Foundation will be billed for reimbursement of items to be funded by the NEH Challenge Grant.

A new system for operating restricted funds not spent in the current fiscal year is being development. The funds will not show in the library's operating income as they were received in a prior year. This also gives the impression ESPL has more operating funds that it actually has as the restricted funds will be lumped with current FY funds in the checking account. The Finance Committee will need to have continued awareness of this. Current "carry-over" restricted funds are for a specific archive box, for the Latimer project, and for the Betsy Tankard Memorial.

I project a difficult FY23 for ESPL as our budget does not allow for adequate staff compensation needed to recruit skilled workers. Decreasing hours of operation is the solution for maintaining fiscal solvency.

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

	Aug 31, 22
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	261.00
Truist - Operating	
Liability Reserve	3,971.99
Truist - Operating - Other	660,134.81
Total Truist - Operating	664,106.80
Truist - Reserve	60,000.00
Total Checking/Savings	724,367.80
Total Current Assets	724,367.80
Fixed Assets	
Equipment Purchases	97,804.92
Total Fixed Assets	97,804.92
TOTAL ASSETS	822,172.72
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	1,250.00
Total Accounts Payable	1,250.00
Credit Cards	
Cardmember Services Visa	2,617.96
Total Credit Cards	2,617.96
Other Current Liabilities	
2100 · Payroll Liabilities	770.93
2270 · Minnesota Life	0.05
2290 · Anthem, Medical	46.14
2300 · Anthem, Dental	84.40
2360 · AFLAC	165.30
Total Other Current Liabilities	1,066.82
Total Current Liabilities	4,934.78
Total Liabilities	4,934.78
Equity	
1110 · Retained Earnings	275,887.36
3000 · Opening Bal Equity	95,784.16
Net Income	445,566.42
Total Equity	817,237.94
TOTAL LIABILITIES & EQUITY	822,172.72

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Accrual Basis

Eastern Shore Public Library

Profit & Loss Budget vs. Actual

July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · INCOME				
41000 · Government Income				
41010 · Accomack County	159,345.00	640,380.00	-481,035.00	24.9%
41020 · Northampton County	24,106.25	96,425.00	-72,318.75	25.0%
41030 · State Aid	68,903.25	275,613.00	-206,709.75	25.0%
41040 · Grants	350,000.00	800,000.00	-450,000.00	43.8%
41000 · Government Income - Other	0.00	0.00	0.00	0.0%
Total 41000 · Government Income	602,354.50	1,812,418.00	-1,210,063.50	33.2%
42000 · Contributions				
42010 · ESPL Friends	0.00	5,000.00	-5,000.00	0.0%
42020 · NFL Friends	0.00	4,000.00	-4,000.00	0.0%
42030 · Contributions Unrestricted	200.00	1,000.00	-800.00	20.0%
42040 · Contributions Restricted	0.00	5,500.00	-5,500.00	0.0%
42050 · Legacies & Bequests	0.00	100.00	-100.00	0.0%
42060 · Adopt-A-Book	326.00	500.00	-174.00	65.2%
42070 · ESPL Foundation	0.00	45,000.00	-45,000.00	0.0%
42000 · Contributions - Other	0.00	0.00	0.00	0.0%
Total 42000 · Contributions	526.00	61,100.00	-60,574.00	0.9%
43000 · Reimbursements				
43010 · NFL Book Endowment	5,330.00	5,000.00	330.00	106.6%
43020 · Island	136.46	2,000.00	-1,863.54	6.8%
43030 · Cape Charles	844.73	14,000.00	-13,155.27	6.0%
43040 · Book Replacement	0.00	100.00	-100.00	0.0%
43050 · NFL	0.00	0.00	0.00	0.0%
43000 · Reimbursements - Other	1,073.59	500.00	573.59	214.7%
Total 43000 · Reimbursements	7,384.78	21,600.00	-14,215.22	34.2%
44000 · Fines & Fees				
44010 · Fines	239.98	0.00	239.98	100.0%
44020 · Photocopying	807.16	3,500.00	-2,692.84	23.1%
44030 · Fax	0.10	0.00	0.10	100.0%
44040 · Inter Library Loan	34.00	50.00	-16.00	68.0%
44000 · Fines & Fees - Other	0.00	0.00	0.00	0.0%
Total 44000 · Fines & Fees	1,081.24	3,550.00	-2,468.76	30.5%
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	157.45	17,000.00	-16,842.55	0.9%
45000 · Endowments - Other	0.00	0.00	0.00	0.0%

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Accrual Basis

Eastern Shore Public Library **Profit & Loss Budget vs. Actual** **July 2022 through June 2023**

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Total 45000 · Endowments	157.45	17,000.00	-16,842.55	0.9%
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%
49000 · Miscellaneous Income - Other	0.00	100.00	-100.00	0.0%
Total 49000 · Miscellaneous Income	0.00	300.00	-300.00	0.0%
Total 40000 · INCOME	611,503.97	1,917,968.00	-1,306,464.03	31.9%
Total Income	611,503.97	1,917,968.00	-1,306,464.03	31.9%
Expense				
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	1,553.10	4,000.00	-2,446.90	38.8%
61102 · Building Maintenance, NFL	7,176.26	15,000.00	-7,823.74	47.8%
61104 · Building Maintenance - Parksley	0.00	60,000.00	-60,000.00	0.0%
61105 · Rent	3,200.00	16,000.00	-12,800.00	20.0%
61100 · Building - Other	619.70	0.00	619.70	100.0%
Total 61100 · Building	12,549.06	95,000.00	-82,450.94	13.2%
61200 · Utilities				
61201 · Fuel Oil	0.00	0.00	0.00	0.0%
61202 · Electricity	1,374.34	2,000.00	-625.66	68.7%
61202.1 · Electricity - NFL	998.65	4,200.00	-3,201.35	23.8%
61202.2 · Electricity - Parksley	0.00	36,000.00	-36,000.00	0.0%
61203 · Telephone	1,279.15	7,000.00	-5,720.85	18.3%
61203.1 · Telephone - NFL	0.00	0.00	0.00	0.0%
61204 · Water/Sewer - Parksley	0.00	2,400.00	-2,400.00	0.0%
Total 61200 · Utilities	3,652.14	51,600.00	-47,947.86	7.1%
61300 · Vehicle Operation	455.67	5,000.00	-4,544.33	9.1%
61400 · Insurance (VRSA)				
61401 · Insurance, Building	0.00	0.00	0.00	0.0%
61400 · Insurance (VRSA) - Other	0.00	15,000.00	-15,000.00	0.0%
Total 61400 · Insurance (VRSA)	0.00	15,000.00	-15,000.00	0.0%
61500 · Computer				
61510 · Computer Hardware	0.00	4,500.00	-4,500.00	0.0%
61511 · Computer Hardware, State	0.00	0.00	0.00	0.0%
61513 · Online Services	5,921.54	27,300.00	-21,378.46	21.7%
61514 · Internet Services, State	3,347.34	11,100.00	-7,752.66	30.2%
61515 · Computer Software	0.00	0.00	0.00	0.0%
61516 · Computer Software, State	0.00	1,000.00	-1,000.00	0.0%

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Accrual Basis

Eastern Shore Public Library **Profit & Loss Budget vs. Actual** **July 2022 through June 2023**

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
61517 · Computer Maintenance	558.99	10,000.00	-9,441.01	5.6%
61518 · Technology	0.00	0.00	0.00	0.0%
61500 · Computer - Other	0.00	0.00	0.00	0.0%
Total 61500 · Computer	9,827.87	53,900.00	-44,072.13	18.2%
Total 61000 · Operations	26,484.74	220,500.00	-194,015.26	12.0%
62000 · Equipment				
62100 · Equipment, General	7,461.75	140,000.00	-132,538.25	5.3%
62200 · Equipment, State	0.00	221,000.00	-221,000.00	0.0%
62300 · Equipment Maintenance				
62310 · Contractual Services	888.69	14,000.00	-13,111.31	6.3%
62300 · Equipment Maintenance - Other	0.00	0.00	0.00	0.0%
Total 62300 · Equipment Maintenance	888.69	14,000.00	-13,111.31	6.3%
62000 · Equipment - Other	0.00	0.00	0.00	0.0%
Total 62000 · Equipment	8,350.44	375,000.00	-366,649.56	2.2%
63000 · Programs				
63100 · Adult	513.00	3,427.00	-2,914.00	15.0%
63200 · Youth	23.50	6,000.00	-5,976.50	0.4%
63300 · Outreach	2,700.24	4,600.00	-1,899.76	58.7%
63400 · Foundation Restricted Funds	0.00	5,000.00	-5,000.00	0.0%
63500 · Restricted Programs - Other	0.00	0.00	0.00	0.0%
63000 · Programs - Other	0.00	1,000.00	-1,000.00	0.0%
Total 63000 · Programs	3,236.74	20,027.00	-16,790.26	16.2%
64000 · Personnel				
64010 · Salaries - Director	14,441.68	85,650.00	-71,208.32	16.9%
64020 · Salaries - Other	51,889.00	340,277.00	-288,388.00	15.2%
64030 · Hourly Employees	25,623.25	187,518.00	-161,894.75	13.7%
64050 · Payroll Expenses	8,387.39	51,920.00	-43,532.61	16.2%
64070 · Retirement (VRS)	4,968.35	23,248.00	-18,279.65	21.4%
64080 · Insurance				
64083 · Insurance, Life (VRS)	-0.04	0.00	-0.04	100.0%
64084 · Insurance, Gen, Liability (VRS)	-0.04	0.00	-0.04	100.0%
64085 · Insurance, Medical (Anthem)	6,463.26	0.00	6,463.26	100.0%
64086 · Insurance, Dental (Anthem)	210.58	0.00	210.58	100.0%
64080 · Insurance - Other	0.00	51,750.00	-51,750.00	0.0%
Total 64080 · Insurance	6,673.76	51,750.00	-45,076.24	12.9%
64090 · Liability Reserve	0.00	10,125.00	-10,125.00	0.0%
64100 · Staff & Volunteer Appreciation	279.16	0.00	279.16	100.0%
64000 · Personnel - Other	0.00	0.00	0.00	0.0%

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Accrual Basis

Eastern Shore Public Library **Profit & Loss Budget vs. Actual** **July 2022 through June 2023**

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Total 64000 · Personnel	112,262.59	750,488.00	-638,225.41	15.0%
65000 · Supplies				
65100 · Custodial	0.00	5,000.00	-5,000.00	0.0%
65200 · Office	30.97	0.00	30.97	100.0%
65300 · Library	13,165.28	54,717.00	-41,551.72	24.1%
65400 · Youth Program Supplies	0.00	2,000.00	-2,000.00	0.0%
65500 · Archival Supplies	779.68			
Total 65000 · Supplies	13,975.93	61,717.00	-47,741.07	22.6%
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	7,313.71	60,521.00	-53,207.29	12.1%
66312 · Periodicals, State Aid	0.00	4,000.00	-4,000.00	0.0%
66313 · Continuations, State Aid	29.98	500.00	-470.02	6.0%
66314 · Microforms, State Aid	0.00	0.00	0.00	0.0%
66315 · Electronic Resources, State Aid	0.00	3,500.00	-3,500.00	0.0%
66317 · AV, State Aid	674.05	6,500.00	-5,825.95	10.4%
66318 · Other Non-Book, State Aid	0.00	2,600.00	-2,600.00	0.0%
66320 · Cape Charles Contract #15	554.47	2,000.00	-1,445.53	27.7%
66310 · System Materials - Other	0.00	0.00	0.00	0.0%
Total 66310 · System Materials	8,572.21	79,621.00	-71,048.79	10.8%
66350 · Affiliates				
66351 · Books, Affiliates	3,743.16	16,500.00	-12,756.84	22.7%
Total 66350 · Affiliates	3,743.16	16,500.00	-12,756.84	22.7%
66900 · Restricted	233.95	5,000.00	-4,766.05	4.7%
Total 66000 · Materials	12,549.32	101,121.00	-88,571.68	12.4%
67000 · Other				
67100 · Postage	71.95	3,000.00	-2,928.05	2.4%
67200 · Travel & Meals	511.21	7,000.00	-6,488.79	7.3%
67210 · Travel - State Aid	0.00	0.00	0.00	0.0%
67300 · Dues	254.00	4,000.00	-3,746.00	6.4%
67000 · Other - Other	0.00	102.00	-102.00	0.0%
Total 67000 · Other	837.16	14,102.00	-13,264.84	5.9%
68000 · Miscellaneous				
68100 · Bank Fees	6.64	1,000.00	-993.36	0.7%
68300 · Refunds	12.00	300.00	-288.00	4.0%
68500 · Advertising	710.25			
68600 · Continuing Education	349.07	5,500.00	-5,150.93	6.3%
68700 · Tangier	0.00	3,000.00	-3,000.00	0.0%

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Accrual Basis

Eastern Shore Public Library **Profit & Loss Budget vs. Actual** **July 2022 through June 2023**

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
68000 · Miscellaneous - Other	16.52	3,670.00	-3,653.48	0.5%
Total 68000 · Miscellaneous	1,094.48	13,470.00	-12,375.52	8.1%
69000 · Professional Services				
69001 · Professional Services, Financial	3,200.00	17,500.00	-14,300.00	18.3%
69002 · Professional, Library Services	0.00	54,135.00	-54,135.00	0.0%
69003 · Erate Consultant	0.00	7,000.00	-7,000.00	0.0%
69004 · Auditor	0.00	5,500.00	-5,500.00	0.0%
69000 · Professional Services - Other	4,683.89	1,700.00	2,983.89	275.5%
Total 69000 · Professional Services	7,883.89	85,835.00	-77,951.11	9.2%
Total 60000 · EXPENSES	186,675.29	1,642,260.00	-1,455,584.71	11.4%
Total Expense	186,675.29	1,642,260.00	-1,455,584.71	11.4%
Net Ordinary Income	424,828.68	275,708.00	149,120.68	154.1%
Other Income/Expense				
Other Expense				
8010 · Reserve	0.00	10,000.00	-10,000.00	0.0%
8025 · Pandemic Pay	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	10,000.00	-10,000.00	0.0%
Net Other Income	0.00	-10,000.00	10,000.00	0.0%
Net Income	424,828.68	265,708.00	159,120.68	159.9%

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Accrual Basis

Eastern Shore Public Library

Profit & Loss

August 2022

	Aug 22
Ordinary Income/Expense	
Income	
40000 · INCOME	
41000 · Government Income	
41040 · Grants	350,000.00
Total 41000 · Government Income	350,000.00
42000 · Contributions	
42030 · Contributions Unrestricted	50.00
42060 · Adopt-A-Book	300.00
Total 42000 · Contributions	350.00
43000 · Reimbursements	
43010 · NFL Book Endowment	5,330.00
43020 · Island	136.46
43030 · Cape Charles	844.73
Total 43000 · Reimbursements	6,311.19
44000 · Fines & Fees	
44010 · Fines	239.98
44020 · Photocopying	807.16
44030 · Fax	0.10
44040 · Inter Library Loan	34.00
Total 44000 · Fines & Fees	1,081.24
Total 40000 · INCOME	357,742.43
Total Income	357,742.43
Expense	
60000 · EXPENSES	
61000 · Operations	
61100 · Building	
61101 · Building Maintenance	506.98
61102 · Building Maintenance, NFL	45.51
61105 · Rent	3,200.00
61100 · Building - Other	300.00
Total 61100 · Building	4,052.49
61200 · Utilities	
61202 · Electricity	694.15
61202.1 · Electricity - NFL	560.61
Total 61200 · Utilities	1,254.76
61300 · Vehicle Operation	184.78
61500 · Computer	
61513 · Online Services	42.00
61514 · Internet Services, State	2,429.74
61517 · Computer Maintenance	475.00

Eastern Shore Public Library
Profit & Loss
August 2022

	Aug 22
Total 61500 · Computer	2,946.74
Total 61000 · Operations	8,438.77
62000 · Equipment	
62300 · Equipment Maintenance	
62310 · Contractual Services	463.65
Total 62300 · Equipment Maintenance	463.65
Total 62000 · Equipment	463.65
63000 · Programs	
63300 · Outreach	1,811.06
Total 63000 · Programs	1,811.06
64000 · Personnel	
64010 · Salaries - Director	7,220.84
64020 · Salaries - Other	26,258.96
64030 · Hourly Employees	12,526.61
64050 · Payroll Expenses	4,247.56
64070 · Retirement (VRS)	2,575.36
64080 · Insurance	
64083 · Insurance, Life (VRS)	-0.02
64084 · Insurance, Gen, Liability (VRS)	-0.02
64085 · Insurance, Medical (Anthem)	3,526.86
64086 · Insurance, Dental (Anthem)	117.12
Total 64080 · Insurance	3,643.94
Total 64000 · Personnel	56,473.27
65000 · Supplies	
65300 · Library	46.90
65500 · Archival Supplies	779.68
Total 65000 · Supplies	826.58
66000 · Materials	
66310 · System Materials	
66311 · Books, State Aid	4,210.28
66313 · Continuations, State Aid	14.99
66317 · AV, State Aid	351.78
66320 · Cape Charles Contract #15	103.48
Total 66310 · System Materials	4,680.53
66350 · Affiliates	
66351 · Books, Affiliates	2,407.45
Total 66350 · Affiliates	2,407.45
66900 · Restricted	156.20
Total 66000 · Materials	7,244.18
67000 · Other	

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Accrual Basis

Eastern Shore Public Library

Profit & Loss

August 2022

	Aug 22
67100 · Postage	11.25
67200 · Travel & Meals	57.33
67300 · Dues	254.00
Total 67000 · Other	322.58
68000 · Miscellaneous	
68500 · Advertising	102.00
68600 · Continuing Education	349.07
Total 68000 · Miscellaneous	451.07
69000 · Professional Services	
69001 · Professional Services, Financial	1,725.00
69000 · Professional Services - Other	4,034.01
Total 69000 · Professional Services	5,759.01
Total 60000 · EXPENSES	81,790.17
Total Expense	81,790.17
Net Ordinary Income	275,952.26
Net Income	275,952.26

7-Sep-22

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				FY 2022-2023 Unrestricted	State Aid	Restricted	Heritage Center	Capital	Subtotal
			Column Reference Number	1	2	3	4	5	6
Ordinary Income/Expense			AUGUST 23, 2022						
Income									
40000 • INCOME									
	41000 • Government Income								
		41010 • Accomack County		578,698			61,682		640,380
		41020 • Northampton County		75,865			20,560		96,425
		41030 • State Aid			275,613				275,613
		Other Govt:							
		41040 - ARPA - tech support							
		41040 NH Tourism grant							
		41040 State Allocation						350,000	350,000
		41040 Northampton Capital						200,000	200,000
		41040 NEH Challenge Grant						250,000	250,000
	Total 41000 • Government Income			654,563	275,613	-	82,242	800,000	1,812,418
	42000 • Contributions								
		42010 • ESPL Friends				5,000			5,000
		42020 • NFL Friends				4,000			4,000
		42030 • Contributions Unrestricted		1,000					1,000
		42040 • Contributions Restricted				5,500			5,500
		42050 • Legacies & Bequests				100			100
		42060 - Adopt-a-Book				500			500
		42070 • ESPL Foundation		30,000			15,000		45,000
	Total 42000 • Contributions			31,000		14,600	15,000		60,600
	43000 • Reimbursements								-
		43010 • NFL Book Endowment				5,000			5,000
		43020 • Island				2,000			2,000
		43030 • Cape Charles				14,000			14,000
		43040 • Book Replacement				100			100
		43000 - Other				500			500
	Total 43000 • Reimbursements					21,600			21,600
	44000 • Fines & Fees								-

				FY 2022-2023 Unrestricted	State Aid	Restricted	Heritage Center	Capital	Subtotal
			Column Reference Number	1	2	3	4	5	6
		44010 · Fines		-					-
		44020 · Photocopying		3,500					3,500
		44030 · Fax		-					-
		44040 · Interlibrary Loan		50					50
		Total 44000 · Fines & Fees		3,550					3,550
		45000 · Endowments							-
		45090 · Miscellaneous Endowments				-			-
		Edmonds Endowment				2,000			2,000
		Mariner Endowment					15,000		15,000
		Milner Endowment							-
		45090 · Miscellaneous Endowments				-			-
		Total 45000 · Endowments				2,000	15,000		17,000
		46000 · Private Grants				2,000			2,000
		49000 · Miscellaneous Income							-
		49020 · Driver Education Test Proctorin		200					200
		49000 · Miscellaneous Income - Other		100					100
		Total 49000 · Miscellaneous Income		300					300
Total 40000 · INCOME				689,413	275,613	40,200	97,242	800,000	1,902,468
	Total Income			689,413	275,613	40,200	97,242	800,000	1,902,468
Expense									
60000 · EXPENSES									
		61000 · Operations							
		61100 · Building							
		61101 · Building Maintenance - ESPL		4,000					4,000
		61102 · Building Maintenance, NFL		15,000					15,000
		61102 · Building Maintenance, Parksley		43,200			16,800		60,000
		Total 61100 · Building		62,200			16,800		79,000
		61200 · Utilities							-
		61201 · Fuel Oil		-					-
		61202 · Electricity - Accomac		2,000					2,000
		Electricity - NFL		4,200					4,200

				FY 2022-2023 Unrestricted	State Aid	Restricted	Heritage Center	Capital	Subtotal
			<i>Column Reference Number</i>	1	2	3	4	5	6
			Electricity - Parksley	25,920			10,080		36,000
			61203 · Telephone	5,000			2,000		7,000
			Telephone - NFL	-					-
			61204 · Water/Sewer (Parksley)	2,400					2,400
			Total 61200 · Utilities	39,520	-	-	12,080		51,600
			61300 · Vehicle Operation	5,000					5,000
			61400 · Insurance						-
			61401 · Insurance, Building	-					-
			61402 · Insurance, Vehicles	-					-
			61403 · Insurance, Boiler	-					-
			61404 · Insurance, Liability	-					-
			61407 · Insurance, Workers Comp	-					-
			61408 · Insurance, Public Officials	-					-
			61408 · Insurance, Crime	-					-
			61408 · Insurance, Excess & Misc	-					-
			61408 · Insurance, Cybersecurity	-					-
			Total 61400 · Insurance	10,800			4,200		15,000
			61500 · Computer						-
			61510 · Computer Hardware - State Aid					-	-
			Computer Hardware	-					-
			61513 · Online Services,	-	18,800		8,500		27,300
			61514 · Internet Services, State		7,992		3,108		11,100
			61515 · Computer Software	0					-
			61516 · Computer Software, State Aid	0	1,000				1,000
			61517 · Computer Maintenance		9,000		1,000		10,000
			61500 · Computer - Other						-
			Total 61500 · Computer	-	36,792	-	12,608		49,400
			Total 61000 · Operations	117,520	36,792	-	45,688		200,000
									-
			62000 · Equipment						-
			62200 · Equipment			1,000		461,798	462,798

				FY 2022-2023 Unrestricted	State Aid	Restricted	Heritage Center	Capital	Subtotal
			<i>Column Reference Number</i>	1	2	3	4	5	6
		62300 · Equipment Maintenance							-
		62310 · Contractual Services							-
		Contractual Services - ESPL/Parksley		-	7,000		5,000		12,000
		Contractual Services - NFL			2,000				2,000
		62300 · Equipment Maintenance - Other							-
	Total 62000 · Equipment			-	9,000	1,000	5,000	461,798	476,798
									-
	63000 · Programs								-
		63100 · Adult			1,427	2,000			3,427
		63200 · Youth			2000	4,000			6,000
		63300 · Outreach		-	3,600		1,000		4,600
		63400 · Foundation Restricted Funds				5,000			5,000
		63000 · Programs - Other				1,000			1,000
	Total 63000 · Programs			-	7,027	12,000	1,000	-	20,027
									-
	64000 · Personnel								-
		64010 · Salaries - Director		1,276	60,392		23,982		85,650
		64020 · Salaries - Other		253,510			86,767		340,277
		64030 · Hourly Employees		143,028			6,090		149,118
		64050 · Payroll Expenses (8.9%)		40,780			7,722		48,503
		64070 · Retirement		23,248					23,248
		64080 · Insurance							-
		64083 · Insurance, Life							-
		64084 · Insurance, Gen, Liability							-
		64085 · Insurance, Medical							-
		64086 · Insurance, Dental							-
		Total 64080 · Insurance		41,750			10,000		51,750
		64090 · Liability Reserve		10,125					10,125
	Total 64000 · Personnel			513,717	60,392		134,561	-	708,671
									-
	65000 · Supplies								-

				FY 2022-2023 Unrestricted	State Aid	Restricted	Heritage Center	Capital	Subtotal
			Column Reference Number	1	2	3	4	5	6
		65100 · Custodial		4,000			1,000		5,000
		65300 · Library Supplies		-	24,717			30,000	54,717
		Library - non-state aid							-
		65400 · Youth Program Supplies			2,000				2,000
		65000 · Supplies - Other		-					-
		Total 65000 · Supplies		4,000	26,717		1,000	30,000	61,717
									-
		66000 · Materials							-
		66310 · System Materials							-
		66311 · Books, State Aid			60,521				60,521
		less HC online			2,600				2,600
		66312 · Periodicals, State Aid			4,000				4,000
		66313 · Continuations, State Aid			500				500
		66314 · Microforms, State Aid							-
		66315 · Electronic Resources, State Aid			3,500				3,500
		66317 · AV, State Aid			6,500				6,500
		66320 · Cape Charles Contract #15			2,000				2,000
		Total 66310 · System Materials			79,621				79,621
		66350 · Affiliates							-
		66351 · Books, Affiliates				16,500			16,500
		Total 66350 · Affiliates				16,500			16,500
		66900 · Restricted				5,000			5,000
		Other				5,000			5,000
		Total 66000 · Materials		-	79,621	26,500	-		106,121
									-
		67000 · Other							-
		67100 · Postage		3,000					3,000
		67200 · Travel & Meals			5,000		2,000		7,000
		67300 · Dues		3,000			1,000		4,000
		67000 · Other - Other		102					102
		Total 67000 · Other		6,102	5,000	-	3,000		14,102

					FY 2022-2023 Unrestricted	State Aid	Restricted	Heritage Center	Capital	Subtotal
			Column Reference Number		1	2	3	4	5	6
										-
										-
			68000 • Miscellaneous							
			68100 • Bank Fees		1,000					1,000
			68300 • Refunds		300					300
			68600 • Continuing Education			4,500		1,000		5,500
			MLS Fellowship - State Aid			-				-
			68700 • Tangier			3,000				3,000
			68000 • Miscellaneous - Other		3,670					3,670
			Moving expenses (mover; printing; publicity)							-
			Total 68000 • Miscellaneous		4,970	7,500	-	1,000		13,470
			Rent - Onley						16,000	16,000
			69000 • Professional Services							-
			69001 • Professional Services, Financial		12,600			4,900		17,500
			69002 • Professional, Library Services		571	43,564			143,000	187,135
			69003 - Erate Consultant		5,040			1,960		7,000
			69004 - Auditor		3,960			1,540		5,500
			69000 • Professional Services - Other		1,000		700			1,700
			Total 69000 • Professional Services		23,171	43,564	700	8,400	143,000	218,835
			Total Expense		669,480	275,613	40,200	199,649	650,798	1,835,741
			Net Ordinary Income		19,933	-	-	(102,407)	149,202	66,727
			Other Expense							
			8010 • Reserve		10,000					
			8020 • Miscellaneous					6,923		
			Restricted carryover							
			Carryover (prior year)		9,933			92,475		102,408
			Balance							0
			State aid (see 41030)							
			How State Aid Allocated:							
			Books & Materials			79,621				

					FY 2022-2023 Unrestricted	State Aid	Restricted	Heritage Center	Capital	Subtotal
			<i>Column Reference Number</i>		1	2	3	4	5	6
			Salaries			60,392				
			Internet Access			36,792				
			Equipment			-				
			Furniture			0				
			Supplies			26,717				
			Other			19,527				
			Contractual Services			52,564				
			Fellowship			-				
						275,613				