

Eastern Shore Public Library  
**Balance Sheet**  
As of June 30, 2022

	<u>Jun 30, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
Petty Cash	261.00
Truist - Operating	
Liability Reserve	3,971.99
Truist - Operating - Other	255,177.23
<b>Total Truist - Operating</b>	259,149.22
Truist - Reserve	40,000.00
<b>Total Checking/Savings</b>	299,410.22
<b>Total Current Assets</b>	299,410.22
<b>Fixed Assets</b>	
Equipment Purchases	97,804.92
<b>Total Fixed Assets</b>	97,804.92
<b>TOTAL ASSETS</b>	<b>397,215.14</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
2000 · Accounts Payable	20,523.00
<b>Total Accounts Payable</b>	20,523.00
<b>Credit Cards</b>	
Cardmember Services Visa	1,465.75
<b>Total Credit Cards</b>	1,465.75
<b>Other Current Liabilities</b>	
2100 · Payroll Liabilities	900.90
2270 · Minnesota Life	0.05
2290 · Anthem, Medical	630.23
2300 · Anthem, Dental	99.54
2360 · AFLAC	165.30
<b>Total Other Current Liabilities</b>	1,796.02
<b>Total Current Liabilities</b>	23,784.77
<b>Total Liabilities</b>	23,784.77
<b>Equity</b>	
1110 · Retained Earnings	153,931.72
3000 · Opening Bal Equity	95,784.16
Net Income	123,714.49
<b>Total Equity</b>	373,430.37
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>397,215.14</b>

1:35 PM

07/06/22

Accrual Basis

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

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>40000 · INCOME</b>				
<b>41000 · Government Income</b>				
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>
<b>42000 · Contributions</b>				
42010 · ESPL Friends	12,267.00	5,000.00	7,267.00	245.3%
42020 · NFL Friends	4,150.00	1,000.00	3,150.00	415.0%
42030 · Contributions Unrestricted	121,642.01	1,000.00	120,642.01	12,164.2%
42040 · Contributions Restricted	157,744.14	5,500.00	152,244.14	2,868.1%
42050 · Legacies & Bequests	0.00	100.00	-100.00	0.0%
42060 · Adopt-A-Book	922.49	0.00	922.49	100.0%
42000 · Contributions - Other	527.63			
<b>Total 42000 · Contributions</b>	<b>297,253.27</b>	<b>12,600.00</b>	<b>284,653.27</b>	<b>2,359.2%</b>
<b>43000 · Reimbursements</b>				
43010 · NFL Book Endowment	5,080.00	4,500.00	580.00	112.9%
43020 · Island	1,332.61	2,500.00	-1,167.39	53.3%
43030 · Cape Charles	12,308.45	14,000.00	-1,691.55	87.9%
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>20,233.72</b>	<b>21,600.00</b>	<b>-1,366.28</b>	<b>93.7%</b>
<b>44000 · Fines &amp; Fees</b>				
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>
<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%
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>
<b>46000 · Private Grants</b>	1,045.00	2,000.00	-955.00	52.3%

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

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
<b>49000 · Miscellaneous Income</b>				
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>	46.05	300.00	-253.95	15.4%
<b>Total 40000 · INCOME</b>	1,391,619.85	975,657.00	415,962.85	142.6%
<b>Total Income</b>	1,391,619.85	975,657.00	415,962.85	142.6%
<b>Expense</b>				
<b>60000 · EXPENSES</b>				
<b>61000 · Operations</b>				
<b>61100 · Building</b>				
61101 · Building Maintenance	22,907.49	0.00	22,907.49	100.0%
61102 · Building Maintenance, NFL	21,632.52	40,075.00	-18,442.48	54.0%
61104 · Building Maintenance - Parksley	8,468.11	60,000.00	-51,531.89	14.1%
61100 · Building - Other	946.64			
<b>Total 61100 · Building</b>	53,954.76	100,075.00	-46,120.24	53.9%
<b>61200 · Utilities</b>				
61201 · Fuel Oil	7,092.48	0.00	7,092.48	100.0%
61202 · Electricity	6,260.91	0.00	6,260.91	100.0%
61202.1 · Electricity - NFL	3,895.66	4,200.00	-304.34	92.8%
61202.2 · Electricity - Parksley	0.00	36,000.00	-36,000.00	0.0%
61203 · Telephone	7,217.51	4,000.00	3,217.51	180.4%
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%
<b>Total 61200 · Utilities</b>	24,649.61	48,150.00	-23,500.39	51.2%
61300 · Vehicle Operation	3,796.88	2,750.00	1,046.88	138.1%
<b>61400 · Insurance (VRSA)</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 (VRSA) - Other	30,779.00	13,300.00	17,479.00	231.4%
<b>Total 61400 · Insurance (VRSA)</b>	30,779.00	13,300.00	17,479.00	231.4%
<b>61500 · Computer</b>				
61510 · Computer Hardware	35,593.38	2,500.00	33,093.38	1,423.7%
61511 · Computer Hardware, State	2,742.77	2,000.00	742.77	137.1%
61513 · Online Services	31,461.19	21,400.00	10,061.19	147.0%
61514 · Internet Services, State	11,446.42	11,100.00	346.42	103.1%
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	6,993.99	5,500.00	1,493.99	127.2%
61518 · Technology	25,645.80			
<b>Total 61500 · Computer</b>	<b>114,675.55</b>	<b>43,500.00</b>	<b>71,175.55</b>	<b>263.6%</b>
<b>Total 61000 · Operations</b>	<b>227,855.80</b>	<b>207,775.00</b>	<b>20,080.80</b>	<b>109.7%</b>
<b>62000 · Equipment</b>				
62100 · Equipment, General	3,981.93	1,000.00	2,981.93	398.2%
62200 · Equipment, State	266.24	4,000.00	-3,733.76	6.7%
62300 · Equipment Maintenance				
62310 · Contractual Services	6,233.60	10,975.00	-4,741.40	56.8%
62300 · Equipment Maintenance - Other	249.00	0.00	249.00	100.0%
<b>Total 62300 · Equipment Maintenance</b>	<b>6,482.60</b>	<b>10,975.00</b>	<b>-4,492.40</b>	<b>59.1%</b>
62000 · Equipment - Other	837.46			
<b>Total 62000 · Equipment</b>	<b>11,568.23</b>	<b>15,975.00</b>	<b>-4,406.77</b>	<b>72.4%</b>
<b>63000 · Programs</b>				
63100 · Adult	2,604.56	3,427.00	-822.44	76.0%
63200 · Youth	4,342.07	8,000.00	-3,657.93	54.3%
63300 · Outreach	3,895.73	4,652.00	-756.27	83.7%
63400 · Foundation Restricted Funds	225,985.81			
63500 · Restricted Programs - Other	4,068.00			
63000 · Programs - Other	1,715.14	1,000.00	715.14	171.5%
<b>Total 63000 · Programs</b>	<b>242,611.31</b>	<b>17,079.00</b>	<b>225,532.31</b>	<b>1,420.5%</b>
<b>64000 · Personnel</b>				
64010 · Salaries - Director	69,996.56	70,888.00	-891.44	98.7%
64020 · Salaries - Other	259,766.77	205,524.00	54,242.77	126.4%
64030 · Hourly Employees	135,887.71	169,630.00	-33,742.29	80.1%
64050 · Payroll Expenses	42,541.44	38,100.00	4,441.44	111.7%
64070 · Retirement (VRS)	20,847.34	20,000.00	847.34	104.2%
64080 · Insurance				
64083 · Insurance, Life (VRS)	-19.71	0.00	-19.71	100.0%
64084 · Insurance, Gen, Liability (VRS)	0.15	0.00	0.15	100.0%
64085 · Insurance, Medical (Anthem)	41,343.67	0.00	41,343.67	100.0%
64086 · Insurance, Dental (Anthem)	1,172.38	0.00	1,172.38	100.0%
64080 · Insurance - Other	0.00	43,000.00	-43,000.00	0.0%
<b>Total 64080 · Insurance</b>	<b>42,496.49</b>	<b>43,000.00</b>	<b>-503.51</b>	<b>98.8%</b>
64090 · Liability Reserve	8,000.00	8,000.00	0.00	100.0%
64100 · Staff & Volunteer Appreciation	1,070.23			
64000 · Personnel - Other	625.00			

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

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
<b>Total 64000 · Personnel</b>	581,231.54	555,142.00	26,089.54	104.7%
<b>65000 · Supplies</b>				
65100 · Custodial	1,463.96	10,000.00	-8,536.04	14.6%
65200 · Office	1,319.12	0.00	1,319.12	100.0%
65300 · Library	20,281.88	20,350.00	-68.12	99.7%
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>	24,593.27	32,350.00	-7,756.73	76.0%
<b>66000 · Materials</b>				
<b>66310 · System Materials</b>				
66311 · Books, State Aid	42,048.96	39,000.00	3,048.96	107.8%
66312 · Periodicals, State Aid	1,684.04	4,000.00	-2,315.96	42.1%
66313 · Continuations, State Aid	397.95	500.00	-102.05	79.6%
66314 · Microforms, State Aid	319.30			
66315 · Electronic Resources, State Aid	3,492.22	3,500.00	-7.78	99.8%
66317 · AV, State Aid	6,773.27	6,500.00	273.27	104.2%
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	703.84	5,000.00	-4,296.16	14.1%
<b>Total 66310 · System Materials</b>	57,419.58	60,500.00	-3,080.42	94.9%
<b>66350 · Affiliates</b>				
66351 · Books, Affiliates	18,438.38	16,000.00	2,438.38	115.2%
<b>Total 66350 · Affiliates</b>	18,438.38	16,000.00	2,438.38	115.2%
<b>66900 · Restricted</b>	6,604.33	5,000.00	1,604.33	132.1%
<b>Total 66000 · Materials</b>	82,462.29	81,500.00	962.29	101.2%
<b>67000 · Other</b>				
67100 · Postage	1,929.83	2,000.00	-70.17	96.5%
67200 · Travel & Meals	3,726.60	4,000.00	-273.40	93.2%
67210 · Travel - State Aid	186.82			
67300 · Dues	2,733.42	2,000.00	733.42	136.7%
67000 · Other - Other	0.00	102.00	-102.00	0.0%
<b>Total 67000 · Other</b>	8,576.67	8,102.00	474.67	105.9%
<b>68000 · Miscellaneous</b>				
68100 · Bank Fees	739.11	1,000.00	-260.89	73.9%
68300 · Refunds	1,100.81	300.00	800.81	366.9%
68600 · Continuing Education	1,397.70	3,500.00	-2,102.30	39.9%
68700 · Tangier	0.00	3,000.00	-3,000.00	0.0%
68000 · Miscellaneous - Other	7,253.92	3,500.00	3,753.92	207.3%

1:35 PM

07/06/22

Accrual Basis

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

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
<b>Total 68000 · Miscellaneous</b>	10,491.54	11,300.00	-808.46	92.8%
<b>69000 · Professional Services</b>				
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	32,965.60	17,734.00	15,231.60	185.9%
<b>Total 69000 · Professional Services</b>	61,818.22	46,434.00	15,384.22	133.1%
<b>Total 60000 · EXPENSES</b>	1,251,208.87	975,657.00	275,551.87	128.2%
<b>Total Expense</b>	1,251,208.87	975,657.00	275,551.87	128.2%
<b>Net Ordinary Income</b>	140,410.98	0.00	140,410.98	100.0%
<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%
8025 · Pandemic Pay	16,696.49			
8030 · Automobiles	0.00	0.00	0.00	0.0%
<b>Total Other Expense</b>	16,696.49	0.00	16,696.49	100.0%
<b>Net Other Income</b>	-16,696.49	0.00	-16,696.49	100.0%
<b>Net Income</b>	<b>123,714.49</b>	<b>0.00</b>	<b>123,714.49</b>	<b>100.0%</b>

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

	<u>Jun 22</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>40000 · INCOME</b>	
<b>42000 · Contributions</b>	
42040 · Contributions Restricted	104,100.00
42060 · Adopt-A-Book	-319.80
	<hr/>
<b>Total 42000 · Contributions</b>	103,780.20
<b>43000 · Reimbursements</b>	
43020 · Island	88.29
43030 · Cape Charles	1,838.54
	<hr/>
<b>Total 43000 · Reimbursements</b>	1,926.83
<b>46000 · Private Grants</b>	500.00
	<hr/>
<b>Total 40000 · INCOME</b>	106,207.03
	<hr/>
<b>Total Income</b>	106,207.03
<b>Expense</b>	
<b>60000 · EXPENSES</b>	
<b>61000 · Operations</b>	
<b>61100 · Building</b>	
61101 · Building Maintenance	751.32
61102 · Building Maintenance, NFL	6,300.36
61104 · Building Maintenance - Parksley	6,049.85
61100 · Building - Other	365.94
	<hr/>
<b>Total 61100 · Building</b>	13,467.47
<b>61200 · Utilities</b>	
61202 · Electricity	364.02
61202.1 · Electricity - NFL	182.46
61203 · Telephone	2,966.90
	<hr/>
<b>Total 61200 · Utilities</b>	3,513.38
<b>61300 · Vehicle Operation</b>	253.75
<b>61400 · Insurance (VRSA)</b>	15,350.00
<b>61500 · Computer</b>	
61510 · Computer Hardware	7,170.53
61513 · Online Services	13,919.11
61514 · Internet Services, State	4,588.00
61517 · Computer Maintenance	950.00
	<hr/>
<b>Total 61500 · Computer</b>	26,627.64
	<hr/>
<b>Total 61000 · Operations</b>	59,212.24
<b>62000 · Equipment</b>	
62100 · Equipment, General	1,299.67
62300 · Equipment Maintenance	
62310 · Contractual Services	469.67
	<hr/>

Eastern Shore Public Library  
Profit & Loss  
June 2022

	<u>Jun 22</u>
Total 62300 · Equipment Maintenance	469.67
Total 62000 · Equipment	1,769.34
63000 · Programs	
63200 · Youth	700.00
63300 · Outreach	1,048.59
63400 · Foundation Restricted Funds	104,119.33
Total 63000 · Programs	105,867.92
64000 · Personnel	
64010 · Salaries - Director	5,791.38
64020 · Salaries - Other	27,040.38
64030 · Hourly Employees	10,218.95
64050 · Payroll Expenses	4,019.82
64070 · Retirement (VRS)	2,052.60
64080 · Insurance	
64084 · Insurance, Gen, Liability (VRS)	0.03
64085 · Insurance, Medical (Anthem)	3,521.80
64086 · Insurance, Dental (Anthem)	117.12
Total 64080 · Insurance	3,638.95
64090 · Liability Reserve	663.00
Total 64000 · Personnel	53,425.08
65000 · Supplies	
65200 · Office	247.61
65300 · Library	1,423.79
Total 65000 · Supplies	1,671.40
66000 · Materials	
66310 · System Materials	
66311 · Books, State Aid	6,704.03
66313 · Continuations, State Aid	11.17
66314 · Microforms, State Aid	319.30
66315 · Electronic Resources, State Aid	1,770.01
66317 · AV, State Aid	1,575.40
66310 · System Materials - Other	681.34
Total 66310 · System Materials	11,061.25
66350 · Affiliates	
66351 · Books, Affiliates	805.71
Total 66350 · Affiliates	805.71
66900 · Restricted	1,951.28
Total 66000 · Materials	13,818.24
67000 · Other	
67100 · Postage	130.00
67200 · Travel & Meals	108.50



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

---

	<u>Jun 22</u>
67300 · Dues	310.00
Total 67000 · Other	548.50
68000 · Miscellaneous	
68300 · Refunds	1,064.86
68000 · Miscellaneous - Other	74.74
Total 68000 · Miscellaneous	1,139.60
69000 · Professional Services	
69001 · Professional Services,Financial	1,400.00
69000 · Professional Services - Other	3,480.00
Total 69000 · Professional Services	4,880.00
Total 60000 · EXPENSES	242,332.32
Total Expense	242,332.32
Net Ordinary Income	-136,125.29
Net Income	<u><u>-136,125.29</u></u>