



ESPL FINANCIAL REPORT

November 15, 2022

Cara Burton

This month's packet includes:

- Full financial reports for October.
- September's Profit and Loss Summary Report
- Budget modification request
- Balance sheet from the recently completed audit

Budget modifications are requested to account for the need to stay in the Accomac location. The FY23 budget was planned for being in the Parksley building. For example, FY23 did not have oil budgeted, which is used in Accomac, but not Parksley. The budget modification now has the auditor's figure for "carryover" from last year's operating fund. I have managed an austerity budget expecting a shortfall during our transition into the new budget with unexpected needs to be financed and adjustments in funding trends by local government.

The Finance Committee met November 1 to review the budget modifications and discuss the FY24 plan. It was agreed to follow the phased new employee plan from the Strategic Plan, but with the Administrative Assistant position moved to current year. Accomac's budget is still tbd. Northampton's budget is due January 6, 2023.

New income is the Pam Holley donation of \$10,000 that was received by the Foundation last year and the funds dispersed to ESPL now as reimbursement for restricted expenses, namely materials and volunteer and staff appreciation. That income will show on the December financial report.

Recent unplanned expenses have included workplace and grounds improvements at Accomac due to the extended stay, the relocation of the archives, and director recruitment. Furniture has been rearranged, painting in the office area, and landscape pruning. Funds are available from FY22 carryover to cover the costs.

The USDA is transferring the USDA Rural Development Community Facilities Grant funds for the compact shelving. That \$21,000 income will show on the December financial report.

I request that the Trustees accept the receipt of the audit to document that we have received it.



EASTERN SHORE OF VIRGINIA

Public Library System

Regional Library and Heritage Center
Cape Charles Memorial Library
Chincoteague Island Library
Northampton Free Library

PO Box 25, Parksley, VA 23421
757-787-3400 | espl.org

Cara Burton, *System Director*

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

	Oct 31, 22
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	215.75
Truist - Operating	
Liability Reserve	3,971.99
Truist - Operating - Other	739,353.69
Total Truist - Operating	743,325.68
Truist - Reserve	60,000.00
Total Checking/Savings	803,541.43
Total Current Assets	803,541.43
Fixed Assets	
Equipment Purchases	97,804.92
Total Fixed Assets	97,804.92
TOTAL ASSETS	901,346.35
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	3,923.00
Total Accounts Payable	3,923.00
Credit Cards	
Cardmember Services Visa	-545.15
Total Credit Cards	-545.15
Other Current Liabilities	
2100 · Payroll Liabilities	761.74
2270 · Minnesota Life	0.05
2290 · Anthem, Medical	47.44
2300 · Anthem, Dental	92.92
2360 · AFLAC	165.30
Total Other Current Liabilities	1,067.45
Total Current Liabilities	4,445.30
Total Liabilities	4,445.30
Equity	
1110 · Retained Earnings	287,972.13
3000 · Opening Bal Equity	95,784.16
Net Income	513,144.76
Total Equity	896,901.05
TOTAL LIABILITIES & EQUITY	901,346.35

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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	318,690.00	640,380.00	-321,690.00	49.8%
41020 · Northampton County	48,212.50	96,425.00	-48,212.50	50.0%
41030 · State Aid	150,515.50	275,613.00	-125,097.50	54.6%
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	867,418.00	1,812,418.00	-945,000.00	47.9%
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	1,165.27	5,500.00	-4,334.73	21.2%
42050 · Legacies & Bequests	0.00	100.00	-100.00	0.0%
42060 · Adopt-A-Book	476.00	500.00	-24.00	95.2%
42070 · ESPL Foundation	0.00	55,000.00	-55,000.00	0.0%
42000 · Contributions - Other	0.00	0.00	0.00	0.0%
Total 42000 · Contributions	1,841.27	71,100.00	-69,258.73	2.6%
43000 · Reimbursements				
43010 · NFL Book Endowment	5,330.00	5,000.00	330.00	106.6%
43020 · Island	301.17	2,000.00	-1,698.83	15.1%
43030 · Cape Charles	4,050.19	14,000.00	-9,949.81	28.9%
43040 · Book Replacement	0.00	100.00	-100.00	0.0%
43050 · NFL	0.00	0.00	0.00	0.0%
43000 · Reimbursements - Other	2,073.59	500.00	1,573.59	414.7%
Total 43000 · Reimbursements	11,754.95	21,600.00	-9,845.05	54.4%
44000 · Fines & Fees				
44010 · Fines	387.93	0.00	387.93	100.0%
44020 · Photocopying	1,735.11	3,500.00	-1,764.89	49.6%
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	2,157.14	3,550.00	-1,392.86	60.8%
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	7.75	100.00	-92.25	7.8%
Total 49000 · Miscellaneous Income	7.75	300.00	-292.25	2.6%
Total 40000 · INCOME	883,336.56	1,927,968.00	-1,044,631.44	45.8%
Total Income	883,336.56	1,927,968.00	-1,044,631.44	45.8%
Expense				
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	3,449.60	4,000.00	-550.40	86.2%
61102 · Building Maintenance, NFL	17,165.24	15,000.00	2,165.24	114.4%
61104 · Building Maintenance - Parksley	6,049.85	60,000.00	-53,950.15	10.1%
61105 · Rent	6,400.00	16,000.00	-9,600.00	40.0%
61100 · Building - Other	969.70	0.00	969.70	100.0%
Total 61100 · Building	34,034.39	95,000.00	-60,965.61	35.8%
61200 · Utilities				
61201 · Fuel Oil	1,971.88	15,000.00	-13,028.12	13.1%
61202 · Electricity	3,196.15	10,000.00	-6,803.85	32.0%
61202.1 · Electricity - NFL	2,076.27	8,000.00	-5,923.73	26.0%
61202.2 · Electricity - Parksley	0.00	0.00	0.00	0.0%
61203 · Telephone	1,459.11	6,000.00	-4,540.89	24.3%
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	8,703.41	41,400.00	-32,696.59	21.0%
61300 · Vehicle Operation	875.55	5,000.00	-4,124.45	17.5%
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	9,573.82	27,300.00	-17,726.18	35.1%
61514 · Internet Services, State	6,371.62	11,100.00	-4,728.38	57.4%
61515 · Computer Software	787.50	0.00	787.50	100.0%
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	1,883.99	10,000.00	-8,116.01	18.8%
61518 · Technology	2,856.65	4,000.00	-1,143.35	71.4%
61500 · Computer - Other	0.00	0.00	0.00	0.0%
Total 61500 · Computer	21,473.58	57,900.00	-36,426.42	37.1%
Total 61000 · Operations	65,086.93	214,300.00	-149,213.07	30.4%
62000 · Equipment				
62100 · Equipment, General	9,054.69	140,000.00	-130,945.31	6.5%
62200 · Equipment, State	1,739.91	221,000.00	-219,260.09	0.8%
62300 · Equipment Maintenance				
62310 · Contractual Services	1,803.80	14,000.00	-12,196.20	12.9%
62300 · Equipment Maintenance - Other	0.00	0.00	0.00	0.0%
Total 62300 · Equipment Maintenance	1,803.80	14,000.00	-12,196.20	12.9%
62000 · Equipment - Other	0.00	0.00	0.00	0.0%
Total 62000 · Equipment	12,598.40	375,000.00	-362,401.60	3.4%
63000 · Programs				
63100 · Adult	513.00	1,000.00	-487.00	51.3%
63200 · Youth	352.35	6,000.00	-5,647.65	5.9%
63300 · Outreach	4,001.24	6,000.00	-1,998.76	66.7%
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	4,866.59	19,000.00	-14,133.41	25.6%
64000 · Personnel				
64010 · Salaries - Director	28,883.36	85,650.00	-56,766.64	33.7%
64020 · Salaries - Other	108,041.06	340,277.00	-232,235.94	31.8%
64030 · Hourly Employees	46,352.50	187,518.00	-141,165.50	24.7%
64050 · Payroll Expenses	16,827.92	51,920.00	-35,092.08	32.4%
64070 · Retirement (VRS)	10,206.02	23,248.00	-13,041.98	43.9%
64080 · Insurance				
64083 · Insurance, Life (VRS)	-0.12	0.00	-0.12	100.0%
64084 · Insurance, Gen, Liability (VRS)	-0.16	0.00	-0.16	100.0%
64085 · Insurance, Medical (Anthem)	13,516.98	0.00	13,516.98	100.0%
64086 · Insurance, Dental (Anthem)	444.82	0.00	444.82	100.0%
64080 · Insurance - Other	0.00	51,750.00	-51,750.00	0.0%
Total 64080 · Insurance	13,961.52	51,750.00	-37,788.48	27.0%
64090 · Liability Reserve	0.00	10,125.00	-10,125.00	0.0%
64100 · Staff & Volunteer Appreciation	793.27	3,000.00	-2,206.73	26.4%
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	225,065.65	753,488.00	-528,422.35	29.9%
65000 · Supplies				
65100 · Custodial	1,462.60	5,000.00	-3,537.40	29.3%
65200 · Office	263.89	0.00	263.89	100.0%
65300 · Library	15,095.66	54,717.00	-39,621.34	27.6%
65400 · Youth Program Supplies	636.11	2,000.00	-1,363.89	31.8%
65500 · Archival Supplies	779.68			
Total 65000 · Supplies	18,237.94	61,717.00	-43,479.06	29.6%
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	13,624.12	60,521.00	-46,896.88	22.5%
66312 · Periodicals, State Aid	0.00	4,000.00	-4,000.00	0.0%
66313 · Continuations, State Aid	216.29	500.00	-283.71	43.3%
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	1,905.30	6,500.00	-4,594.70	29.3%
66318 · Other Non-Book, State Aid	0.00	2,600.00	-2,600.00	0.0%
66320 · Cape Charles Contract #15	973.25	2,000.00	-1,026.75	48.7%
66310 · System Materials - Other	0.00	0.00	0.00	0.0%
Total 66310 · System Materials	16,718.96	79,621.00	-62,902.04	21.0%
66350 · Affiliates				
66351 · Books, Affiliates	7,405.68	16,500.00	-9,094.32	44.9%
66350 · Affiliates - Other	27.19			
Total 66350 · Affiliates	7,432.87	16,500.00	-9,067.13	45.0%
66900 · Restricted	577.22	12,000.00	-11,422.78	4.8%
Total 66000 · Materials	24,729.05	108,121.00	-83,391.95	22.9%
67000 · Other				
67100 · Postage	371.13	3,000.00	-2,628.87	12.4%
67200 · Travel & Meals	888.72	7,000.00	-6,111.28	12.7%
67210 · Travel - State Aid	0.00	0.00	0.00	0.0%
67300 · Dues	688.00	4,000.00	-3,312.00	17.2%
67000 · Other - Other	0.00	102.00	-102.00	0.0%
Total 67000 · Other	1,947.85	14,102.00	-12,154.15	13.8%
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	2,036.24			
68600 · Continuing Education	648.29	5,500.00	-4,851.71	11.8%
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	16.94	3,670.00	-3,653.06	0.5%
Total 68000 · Miscellaneous	2,720.11	13,470.00	-10,749.89	20.2%
69000 · Professional Services				
69001 · Professional Services, Financial	6,150.00	17,500.00	-11,350.00	35.1%
69002 · Professional, Library Services	0.00	84,135.00	-84,135.00	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	5,167.54	10,000.00	-4,832.46	51.7%
Total 69000 · Professional Services	11,317.54	124,135.00	-112,817.46	9.1%
Total 60000 · EXPENSES	366,570.06	1,683,333.00	-1,316,762.94	21.8%
Total Expense	366,570.06	1,683,333.00	-1,316,762.94	21.8%
Net Ordinary Income	516,766.50	244,635.00	272,131.50	211.2%
Other Income/Expense				
Other Expense				
61103 · Capital	10,814.98			
8010 · Reserve	0.00	10,000.00	-10,000.00	0.0%
8020 · Miscellaneous	27.63	6,923.00	-6,895.37	0.4%
8025 · Pandemic Pay	0.00	0.00	0.00	0.0%
Total Other Expense	10,842.61	16,923.00	-6,080.39	64.1%
Net Other Income	-10,842.61	-16,923.00	6,080.39	64.1%
Net Income	505,923.89	227,712.00	278,211.89	222.2%

Eastern Shore Public Library
Profit & Loss
October 2022

	Oct 22
Ordinary Income/Expense	
Income	
40000 · INCOME	
41000 · Government Income	
41010 · Accomack County	159,345.00
41020 · Northampton County	24,106.25
41030 · State Aid	81,612.25
Total 41000 · Government Income	265,063.50
42000 · Contributions	
42040 · Contributions Restricted	500.00
42060 · Adopt-A-Book	100.00
Total 42000 · Contributions	600.00
44000 · Fines & Fees	
44010 · Fines	90.20
44020 · Photocopying	457.50
Total 44000 · Fines & Fees	547.70
Total 40000 · INCOME	266,211.20
Total Income	266,211.20
Expense	
60000 · EXPENSES	
61000 · Operations	
61100 · Building	
61101 · Building Maintenance	1,429.90
61102 · Building Maintenance, NFL	6,095.36
61104 · Building Maintenance - Parksley	6,049.85
61100 · Building - Other	350.00
Total 61100 · Building	13,925.11
61200 · Utilities	
61201 · Fuel Oil	412.75
61202 · Electricity	807.50
Total 61200 · Utilities	1,220.25
61300 · Vehicle Operation	183.41
61500 · Computer	
61513 · Online Services	629.80
61514 · Internet Services, State	1,512.14
61517 · Computer Maintenance	850.00
Total 61500 · Computer	2,991.94
Total 61000 · Operations	18,320.71
62000 · Equipment	
62100 · Equipment, General	1,592.94
62300 · Equipment Maintenance	

Eastern Shore Public Library
Profit & Loss
October 2022

	Oct 22
62310 · Contractual Services	486.08
Total 62300 · Equipment Maintenance	486.08
Total 62000 · Equipment	2,079.02
64000 · Personnel	
64010 · Salaries - Director	7,220.84
64020 · Salaries - Other	27,916.12
64030 · Hourly Employees	9,421.40
64050 · Payroll Expenses	4,131.05
64070 · Retirement (VRS)	2,607.09
64080 · Insurance	
64083 · Insurance, Life (VRS)	-0.08
64084 · Insurance, Gen, Liability (VRS)	-0.12
64085 · Insurance, Medical (Anthem)	3,526.86
64086 · Insurance, Dental (Anthem)	117.12
Total 64080 · Insurance	3,643.78
Total 64000 · Personnel	54,940.28
65000 · Supplies	
65200 · Office	79.50
65300 · Library	900.18
65400 · Youth Program Supplies	190.16
Total 65000 · Supplies	1,169.84
66000 · Materials	
66310 · System Materials	
66311 · Books, State Aid	3,840.40
66320 · Cape Charles Contract #15	275.19
Total 66310 · System Materials	4,115.59
66350 · Affiliates	
66351 · Books, Affiliates	1,685.01
66350 · Affiliates - Other	27.19
Total 66350 · Affiliates	1,712.20
66900 · Restricted	248.90
Total 66000 · Materials	6,076.69
67000 · Other	
67200 · Travel & Meals	130.55
67300 · Dues	155.00
Total 67000 · Other	285.55
68000 · Miscellaneous	
68500 · Advertising	731.99
Total 68000 · Miscellaneous	731.99
69000 · Professional Services	

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Accrual Basis

Eastern Shore Public Library

Profit & Loss

October 2022

	Oct 22
69001 · Professional Services,Financial	1,475.00
69000 · Professional Services - Other	376.90
Total 69000 · Professional Services	1,851.90
Total 60000 · EXPENSES	85,455.98
Total Expense	85,455.98
Net Ordinary Income	180,755.22
Other Income/Expense	
Other Expense	
61103 · Capital	10,814.98
8020 · Miscellaneous	27.63
Total Other Expense	10,842.61
Net Other Income	-10,842.61
Net Income	169,912.61

Eastern Shore Public Library
Profit & Loss
September 2022

	Sep 22
Ordinary Income/Expense	
Income	
40000 · INCOME	
42000 · Contributions	
42040 · Contributions Restricted	465.27
42060 · Adopt-A-Book	61.00
Total 42000 · Contributions	526.27
43000 · Reimbursements	
43030 · Cape Charles	1,471.73
43000 · Reimbursements - Other	2,073.59
Total 43000 · Reimbursements	3,545.32
44000 · Fines & Fees	
44010 · Fines	57.75
44020 · Photocopying	470.45
Total 44000 · Fines & Fees	528.20
45000 · Endowments	
45090 · Miscellaneous Endowments	157.45
Total 45000 · Endowments	157.45
49000 · Miscellaneous Income	7.75
Total 40000 · INCOME	4,764.99
Total Income	4,764.99
Expense	
60000 · EXPENSES	
61000 · Operations	
61100 · Building	
61101 · Building Maintenance	565.60
61102 · Building Maintenance, NFL	6,195.76
61105 · Rent	3,200.00
61100 · Building - Other	319.70
Total 61100 · Building	10,281.06
61200 · Utilities	
61202 · Electricity	1,014.31
61202.1 · Electricity - NFL	1,077.62
61203 · Telephone	160.07
Total 61200 · Utilities	2,252.00
61300 · Vehicle Operation	284.75
61500 · Computer	
61513 · Online Services	5,083.40
61514 · Internet Services, State	1,512.14
61515 · Computer Software	787.50
61517 · Computer Maintenance	475.00

Eastern Shore Public Library
Profit & Loss
September 2022

	Sep 22
61518 · Technology	2,856.65
Total 61500 · Computer	10,714.69
Total 61000 · Operations	23,532.50
62000 · Equipment	
62200 · Equipment, State	1,739.91
62300 · Equipment Maintenance	
62310 · Contractual Services	429.03
Total 62300 · Equipment Maintenance	429.03
Total 62000 · Equipment	2,168.94
63000 · Programs	
63300 · Outreach	11.70
Total 63000 · Programs	11.70
64000 · Personnel	
64010 · Salaries - Director	7,220.84
64020 · Salaries - Other	28,235.94
64030 · Hourly Employees	11,307.85
64050 · Payroll Expenses	4,309.48
64070 · Retirement (VRS)	2,630.58
64080 · Insurance	
64085 · Insurance, Medical (Anthem)	3,526.86
64086 · Insurance, Dental (Anthem)	117.12
Total 64080 · Insurance	3,643.98
Total 64000 · Personnel	57,348.67
65000 · Supplies	
65100 · Custodial	1,452.84
65300 · Library	12,384.33
Total 65000 · Supplies	13,837.17
66000 · Materials	
66310 · System Materials	
66311 · Books, State Aid	1,916.88
66313 · Continuations, State Aid	186.31
66317 · AV, State Aid	359.24
66320 · Cape Charles Contract #15	400.00
Total 66310 · System Materials	2,862.43
66350 · Affiliates	
66351 · Books, Affiliates	1,148.63
Total 66350 · Affiliates	1,148.63
66900 · Restricted	62.60
Total 66000 · Materials	4,073.66

Eastern Shore Public Library
Profit & Loss
September 2022

	Sep 22
67000 · Other	
67100 · Postage	260.64
67200 · Travel & Meals	341.17
Total 67000 · Other	601.81
68000 · Miscellaneous	
68500 · Advertising	544.00
68600 · Continuing Education	274.00
Total 68000 · Miscellaneous	818.00
69000 · Professional Services	
69001 · Professional Services, Financial	1,475.00
69000 · Professional Services - Other	312.63
Total 69000 · Professional Services	1,787.63
Total 60000 · EXPENSES	104,180.08
Total Expense	104,180.08
Net Ordinary Income	-99,415.09
Net Income	-99,415.09

				FY 2022-2023 Unrestricted	State Aid	Restricted	Heritage Center	Capital	Nov Modification	Subtotal	Description
			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		10,000	55,000	Pam Holley Donation
	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									-	
		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	

				FY 2022-2023 Unrestricted	State Aid	Restricted	Heritage Center	Capital	Nov Modification	Subtotal	Description
			Column Reference Number	1	2	3	4	5		6	
		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	10,000	1,912,468	
		Expense									
		60000 · EXPENSES									
		61000 · Operations					HC 28% op			-	
		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		-					15,000	15,000	
		61202 · Electricity - Accomac		2,000					8,000	10,000	
		Electricity - NFL		4,200					3,800	8,000	
		Electricity - Parksley		25,920			10,080		(36,000)	-	
		61203 · Telephone		5,000			2,000		(1,000)	6,000	
		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								-	

				FY 2022-2023 Unrestricted	State Aid	Restricted	Heritage Center	Capital	Nov Modification	Subtotal	Description
			<i>Column Reference Number</i>	1	2	3	4	5		6	
			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	
			61518 · Technology						4,000	4,000	New line item
			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	
			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			(2,427)	1,000	
			63200 · Youth		2000	4,000				6,000	
			63300 · Outreach	-	3,600		1,000		1,400	6,000	
			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	2,276	60,392		23,982			86,650	
			64020 · Salaries - Other	253,510			86,767			340,277	
			64030 · Hourly Employees	153,180			6,090			159,270	
			64050 · Payroll Expenses (8.9%)	41,773			7,722			49,495	
			64070 · Retirement	23,248						23,248	
			64080 · Insurance							-	
			64083 · Insurance, Life							-	
			64084 · Insurance, Gen, Liability							-	
			64085 · Insurance, Medical							-	
			64086 · Insurance, Dental							-	

				FY 2022-2023 Unrestricted	State Aid	Restricted	Heritage Center	Capital	Nov Modification	Subtotal	Description
			Column Reference Number	1	2	3	4	5		6	
		Total 64080 · Insurance		41,750			10,000			51,750	
		64090 · Liability Reserve		10,125						10,125	
		64100 - Staff and Volunteer Appreciation							3,000	3,000	
		Total 64000 · Personnel		525,862	60,392		134,561	-		720,815	
										-	
		65000 · Supplies								-	
		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			7,000	12,000	
		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	
										-	
		68000 · Miscellaneous								-	
		68100 · Bank Fees		1,000						1,000	

					FY 2022-2023 Unrestricted	State Aid	Restricted	Heritage Center	Capital	Nov Modification	Subtotal	Description
			Column Reference Number		1	2	3	4	5		6	
		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	(103,000)	84,135	ArcAsst 1/2 year; no moving
		69003 - Erate Consultant			5,040			1,960			7,000	
		69004 - Auditor			3,960			1,540			5,500	
		69000 · Professional Services - Other			1,000		700			8,300	10,000	
		Total 69000 · Professional Services			23,171	43,564	700	8,400	143,000		218,835	
		Total Expense			681,625	275,613	40,200	199,649	650,798	(91,927)	1,755,958	
		Net Ordinary Income			7,788	-	-	(102,407)	149,202	101,927	156,510	
		Other Expense										
		8010 · Reserve			10,000							
		8020 · Miscellaneous		Restricted carryover				6,923				
				Carryover (prior year)	(2,212)			262,929			260,717	
		Balance									417,227	
								Balance minus \$149,202 restricted capital:			268,025	(i.e. available Operating)
		State aid (see 41030)										
		How State Aid Allocated:				FY2022-2023						
		Books & Materials				79,621						
		Salaries				60,392						
		Internet Access				36,792						
		Equipment				-						
		Furniture				0						
		Supplies				26,717						
		Other				19,527						
		Contractual Services				52,564						
		Fellowship				-						
						275,613						