

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

Ordinary Income/Expense	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Income				
40000 · INCOME				
41000 · Government Income				
41010 · Accomack County	318,690.00	640,380.00	-321,690.00	49.8%
41020 · Northampton County	72,318.75	96,425.00	-24,106.25	75.0%
41030 · State Aid	137,806.50	275,613.00	-137,806.50	50.0%
41040 · Grants	381,362.17	800,000.00	-418,637.83	47.7%
41000 · Government Income - Other	0.00	0.00	0.00	0.0%
Total 41000 · Government Income	910,177.42	1,812,418.00	-902,240.58	50.2%
42000 · Contributions				
42010 · ESPL Friends	168.25	5,000.00	-4,831.75	3.4%
42020 · NFL Friends	0.00	4,000.00	-4,000.00	0.0%
42030 · Contributions Unrestricted	300.00	1,000.00	-700.00	30.0%
42040 · Contributions Restricted	665.27	5,500.00	-4,834.73	12.1%
42050 · Legacies & Bequests	0.00	100.00	-100.00	0.0%
42060 · Adopt-A-Book	706.00	500.00	206.00	141.2%
42070 · ESPL Foundation	10,000.00	55,000.00	-45,000.00	18.2%
42000 · Contributions - Other	0.00	0.00	0.00	0.0%
Total 42000 · Contributions	11,839.52	71,100.00	-59,260.48	16.7%
43000 · Reimbursements				
43010 · NFL Book Endowment	5,330.00	5,000.00	330.00	106.6%
43020 · Island	541.48	2,000.00	-1,458.52	27.1%
43030 · Cape Charles	6,223.57	14,000.00	-7,776.43	44.5%
43040 · Book Replacement	0.00	100.00	-100.00	0.0%
43050 · NFL	62.97	0.00	62.97	100.0%
43000 · Reimbursements - Other	2,073.59	500.00	1,573.59	414.7%
Total 43000 · Reimbursements	14,231.61	21,600.00	-7,368.39	65.9%
44000 · Fines & Fees				
44010 · Fines	461.87	0.00	461.87	100.0%
44020 · Photocopying	2,425.11	3,500.00	-1,074.89	69.3%
44030 · Fax	0.10	0.00	0.10	100.0%
44040 · Inter Library Loan	42.00	50.00	-8.00	84.0%
44000 · Fines & Fees - Other	655.30	0.00	655.30	100.0%
Total 44000 · Fines & Fees	3,584.38	3,550.00	34.38	101.0%
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	272.95	17,000.00	-16,727.05	1.6%
45000 · Endowments - Other	0.00	0.00	0.00	0.0%

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Total 45000 · Endowments	272.95	17,000.00	-16,727.05	1.6%
45500 · GASB 68 Benefit	-3,268.00			
46000 · Private Grants	500.00	2,000.00	-1,500.00	25.0%
49000 · Miscellaneous Income				
49020 · Driver Education Test Proctorin	0.00	200.00	-200.00	0.0%
49000 · Miscellaneous Income - Other	46.78	100.00	-53.22	46.8%
Total 49000 · Miscellaneous Income	46.78	300.00	-253.22	15.6%
Total 40000 · INCOME	937,384.66	1,927,968.00	-990,583.34	48.6%
Total Income	937,384.66	1,927,968.00	-990,583.34	48.6%
Expense				
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	6,738.50	4,000.00	2,738.50	168.5%
61102 · Building Maintenance, NFL	19,381.30	15,000.00	4,381.30	129.2%
61104 · Building Maintenance - Parksley	6,049.85	60,000.00	-53,950.15	10.1%
61105 · Rent	12,120.00	16,000.00	-3,880.00	75.8%
61100 · Building - Other	-10,880.00	0.00	-10,880.00	100.0%
Total 61100 · Building	33,409.65	95,000.00	-61,590.35	35.2%
61200 · Utilities				
61201 · Fuel Oil	4,578.49	15,000.00	-10,421.51	30.5%
61202 · Electricity	4,417.78	10,000.00	-5,582.22	44.2%
61202.1 · Electricity - NFL	2,908.58	8,000.00	-5,091.42	36.4%
61202.2 · Electricity - Parksley	0.00	0.00	0.00	0.0%
61203 · Telephone	4,545.59	6,000.00	-1,454.41	75.8%
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	16,450.44	41,400.00	-24,949.56	39.7%
61300 · Vehicle Operation	1,081.69	5,000.00	-3,918.31	21.6%
61400 · Insurance (VRSA)				
61401 · Insurance, Building	0.00	0.00	0.00	0.0%
61400 · Insurance (VRSA) - Other	-15,350.00	15,000.00	-30,350.00	-102.3%
Total 61400 · Insurance (VRSA)	-15,350.00	15,000.00	-30,350.00	-102.3%
61500 · Computer				
61510 · Computer Hardware	-33,819.72	4,500.00	-38,319.72	-751.5%
61511 · Computer Hardware, State	-2,742.77	0.00	-2,742.77	100.0%
61513 · Online Services	12,027.08	27,300.00	-15,272.92	44.1%
61514 · Internet Services, State	6,423.20	11,100.00	-4,676.80	57.9%
61515 · Computer Software	787.50	0.00	787.50	100.0%

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61516 · Computer Software, State	0.00	1,000.00	-1,000.00	0.0%
61517 · Computer Maintenance	3,097.99	10,000.00	-6,902.01	31.0%
61518 · Technology	-22,789.15	4,000.00	-26,789.15	-569.7%
61500 · Computer - Other	0.00	0.00	0.00	0.0%
Total 61500 · Computer	-37,015.87	57,900.00	-94,915.87	-63.9%
Total 61000 · Operations	-1,424.09	214,300.00	-215,724.09	-0.7%
62000 · Equipment				
62100 · Equipment, General	13,537.64	140,000.00	-126,462.36	9.7%
62200 · Equipment, State	9,201.66	221,000.00	-211,798.34	4.2%
62300 · Equipment Maintenance				
62310 · Contractual Services	2,646.34	14,000.00	-11,353.66	18.9%
62300 · Equipment Maintenance - Other	1,990.00	0.00	1,990.00	100.0%
Total 62300 · Equipment Maintenance	4,636.34	14,000.00	-9,363.66	33.1%
62000 · Equipment - Other	0.00	0.00	0.00	0.0%
Total 62000 · Equipment	27,375.64	375,000.00	-347,624.36	7.3%
63000 · Programs				
63100 · Adult	610.51	1,000.00	-389.49	61.1%
63200 · Youth	542.51	6,000.00	-5,457.49	9.0%
63300 · Outreach	4,326.24	6,000.00	-1,673.76	72.1%
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	5,479.26	19,000.00	-13,520.74	28.8%
64000 · Personnel				
64010 · Salaries - Director	50,907.16	85,650.00	-34,742.84	59.4%
64020 · Salaries - Other	166,431.85	340,277.00	-173,845.15	48.9%
64030 · Hourly Employees	68,032.27	187,518.00	-119,485.73	36.3%
64050 · Payroll Expenses	26,019.20	51,920.00	-25,900.80	50.1%
64070 · Retirement (VRS)	15,493.97	23,248.00	-7,754.03	66.6%
64080 · Insurance				
64083 · Insurance, Life (VRS)	-0.16	0.00	-0.16	100.0%
64084 · Insurance, Gen, Liability (VRS)	-0.22	0.00	-0.22	100.0%
64085 · Insurance, Medical (Anthem)	20,865.93	0.00	20,865.93	100.0%
64086 · Insurance, Dental (Anthem)	693.02	0.00	693.02	100.0%
64080 · Insurance - Other	499.00	51,750.00	-51,251.00	1.0%
Total 64080 · Insurance	22,057.57	51,750.00	-29,692.43	42.6%
64090 · Liability Reserve	0.00	10,125.00	-10,125.00	0.0%
64100 · Staff & Volunteer Appreciation	983.37	3,000.00	-2,016.63	32.8%

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64000 · Personnel - Other	0.00	0.00	0.00	0.0%
Total 64000 · Personnel	349,925.39	753,488.00	-403,562.61	46.4%
65000 · Supplies				
65100 · Custodial	1,547.22	5,000.00	-3,452.78	30.9%
65200 · Office	1,286.72	0.00	1,286.72	100.0%
65300 · Library	20,017.40	54,717.00	-34,699.60	36.6%
65400 · Youth Program Supplies	580.39	2,000.00	-1,419.61	29.0%
65500 · Archival Supplies	779.68			
Total 65000 · Supplies	24,211.41	61,717.00	-37,505.59	39.2%
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	18,515.18	55,021.00	-36,505.82	33.7%
66312 · Periodicals, State Aid	390.00	1,500.00	-1,110.00	26.0%
66313 · Continuations, State Aid	389.27	500.00	-110.73	77.9%
66314 · Microforms, State Aid	0.00	500.00	-500.00	0.0%
66315 · Electronic Resources, State Aid	5,223.64	10,000.00	-4,776.36	52.2%
66317 · AV, State Aid	2,803.94	7,500.00	-4,696.06	37.4%
66318 · Other Non-Book, State Aid	0.00	2,600.00	-2,600.00	0.0%
66320 · Cape Charles Contract #15	1,192.94	2,000.00	-807.06	59.6%
66310 · System Materials - Other	0.00	0.00	0.00	0.0%
Total 66310 · System Materials	28,514.97	79,621.00	-51,106.03	35.8%
66350 · Affiliates				
66351 · Books, Affiliates	10,640.97	16,500.00	-5,859.03	64.5%
Total 66350 · Affiliates	10,640.97	16,500.00	-5,859.03	64.5%
66900 · Restricted	3,159.51	12,000.00	-8,840.49	26.3%
Total 66000 · Materials	42,315.45	108,121.00	-65,805.55	39.1%
67000 · Other				
67100 · Postage	538.51	3,000.00	-2,461.49	18.0%
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	987.00	4,000.00	-3,013.00	24.7%
67000 · Other - Other	0.00	102.00	-102.00	0.0%
Total 67000 · Other	2,414.23	14,102.00	-11,687.77	17.1%
68000 · Miscellaneous				
68100 · Bank Fees	6.64	1,000.00	-993.36	0.7%
68300 · Refunds	51.99	300.00	-248.01	17.3%
68500 · Advertising	1,938.73	4,000.00	-2,061.27	48.5%
68600 · Continuing Education	813.29	5,500.00	-4,686.71	14.8%

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68700 · Tangier	0.00	3,000.00	-3,000.00	0.0%
68000 · Miscellaneous - Other	16.94	3,670.00	-3,653.06	0.5%
Total 68000 · Miscellaneous	2,827.59	17,470.00	-14,642.41	16.2%
69000 · Professional Services				
69001 · Professional Services,Financial	9,100.00	17,500.00	-8,400.00	52.0%
69002 · Professional, Library Services	1,575.00	84,135.00	-82,560.00	1.9%
69003 · Erate Consultant	3,964.03	7,000.00	-3,035.97	56.6%
69004 · Auditor	0.00	5,500.00	-5,500.00	0.0%
69000 · Professional Services - Other	11,135.54	10,000.00	1,135.54	111.4%
Total 69000 · Professional Services	25,774.57	124,135.00	-98,360.43	20.8%
69005 · Depreciation Expense	28,409.24			
Total 60000 · EXPENSES	507,308.69	1,687,333.00	-1,180,024.31	30.1%
Total Expense	507,308.69	1,687,333.00	-1,180,024.31	30.1%
Net Ordinary Income	430,075.97	240,635.00	189,440.97	178.7%
Other Income/Expense				
Other Expense				
61103 · Capital	-84,431.74			
8010 · Reserve	0.00	10,000.00	-10,000.00	0.0%
8020 · Miscellaneous	41.63	6,923.00	-6,881.37	0.6%
8025 · Pandemic Pay	0.00	0.00	0.00	0.0%
Total Other Expense	-84,390.11	16,923.00	-101,313.11	-498.7%
Net Other Income	84,390.11	-16,923.00	101,313.11	-498.7%
Net Income	514,466.08	223,712.00	290,754.08	230.0%