

**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
<b>Income</b>				
<b>40000 · INCOME</b>				
<b>41000 · Government Income</b>				
41010 · Accomack County	478,035.00	640,380.00	-162,345.00	74.6%
41020 · Northampton County	72,318.75	96,425.00	-24,106.25	75.0%
41030 · State Aid	206,709.75	275,613.00	-68,903.25	75.0%
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%
<b>Total 41000 · Government Income</b>	<b>1,138,425.67</b>	<b>1,812,418.00</b>	<b>-673,992.33</b>	<b>62.8%</b>
<b>42000 · Contributions</b>				
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	781.00	500.00	281.00	156.2%
42070 · ESPL Foundation	26,070.28	55,000.00	-28,929.72	47.4%
42000 · Contributions - Other	200.00	0.00	200.00	100.0%
<b>Total 42000 · Contributions</b>	<b>28,184.80</b>	<b>71,100.00</b>	<b>-42,915.20</b>	<b>39.6%</b>
<b>43000 · Reimbursements</b>				
43010 · NFL Book Endowment	5,330.00	5,000.00	330.00	106.6%
43020 · Island	647.08	2,000.00	-1,352.92	32.4%
43030 · Cape Charles	6,344.83	14,000.00	-7,655.17	45.3%
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%
<b>Total 43000 · Reimbursements</b>	<b>14,458.47</b>	<b>21,600.00</b>	<b>-7,141.53</b>	<b>66.9%</b>
<b>44000 · Fines &amp; Fees</b>				
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%
<b>Total 44000 · Fines &amp; Fees</b>	<b>3,584.38</b>	<b>3,550.00</b>	<b>34.38</b>	<b>101.0%</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	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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<b>Total 45000 · Endowments</b>	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	16,172.24	100.00	16,072.24	16,172.2%
<b>Total 49000 · Miscellaneous Income</b>	16,172.24	300.00	15,872.24	5,390.7%
<b>Total 40000 · INCOME</b>	1,198,330.51	1,927,968.00	-729,637.49	62.2%
<b>Total Income</b>	1,198,330.51	1,927,968.00	-729,637.49	62.2%
<b>Gross Profit</b>	1,198,330.51	1,927,968.00	-729,637.49	62.2%
<b>Expense</b>				
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	9,608.87	4,000.00	5,608.87	240.2%
61102 · Building Maintenance, NFL	20,281.85	15,000.00	5,281.85	135.2%
61104 · Building Maintenance - Parksley	6,049.85	60,000.00	-53,950.15	10.1%
61105 · Rent	13,720.00	16,000.00	-2,280.00	85.8%
61100 · Building - Other	-10,880.00	0.00	-10,880.00	100.0%
<b>Total 61100 · Building</b>	38,780.57	95,000.00	-56,219.43	40.8%
61200 · Utilities				
61201 · Fuel Oil	7,245.60	15,000.00	-7,754.40	48.3%
61202 · Electricity	5,406.13	10,000.00	-4,593.87	54.1%
61202.1 · Electricity - NFL	3,316.67	8,000.00	-4,683.33	41.5%
61202.2 · Electricity - Parksley	0.00	0.00	0.00	0.0%
61203 · Telephone	4,600.40	6,000.00	-1,399.60	76.7%
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%
<b>Total 61200 · Utilities</b>	20,568.80	41,400.00	-20,831.20	49.7%
61300 · Vehicle Operation	1,336.76	5,000.00	-3,663.24	26.7%
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%
<b>Total 61400 · Insurance (VRSA)</b>	-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	13,774.88	27,300.00	-13,525.12	50.5%

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61514 · Internet Services, State	6,735.80	11,100.00	-4,364.20	60.7%
61515 · Computer Software	1,036.50	0.00	1,036.50	100.0%
61516 · Computer Software, State	0.00	1,000.00	-1,000.00	0.0%
61517 · Computer Maintenance	3,661.99	10,000.00	-6,338.01	36.6%
61518 · Technology	-22,789.15	4,000.00	-26,789.15	-569.7%
61500 · Computer - Other	0.00	0.00	0.00	0.0%
<b>Total 61500 · Computer</b>	<b>-34,142.47</b>	<b>57,900.00</b>	<b>-92,042.47</b>	<b>-59.0%</b>
<b>Total 61000 · Operations</b>	<b>11,193.66</b>	<b>214,300.00</b>	<b>-203,106.34</b>	<b>5.2%</b>
<b>62000 · Equipment</b>				
62100 · Equipment, General	181,557.51	140,000.00	41,557.51	129.7%
62200 · Equipment, State	9,201.66	221,000.00	-211,798.34	4.2%
62300 · Equipment Maintenance				
62310 · Contractual Services	2,986.83	14,000.00	-11,013.17	21.3%
62300 · Equipment Maintenance - Other	2,035.33	0.00	2,035.33	100.0%
<b>Total 62300 · Equipment Maintenance</b>	<b>5,022.16</b>	<b>14,000.00</b>	<b>-8,977.84</b>	<b>35.9%</b>
62000 · Equipment - Other	0.00	0.00	0.00	0.0%
<b>Total 62000 · Equipment</b>	<b>195,781.33</b>	<b>375,000.00</b>	<b>-179,218.67</b>	<b>52.2%</b>
<b>63000 · Programs</b>				
63100 · Adult	719.36	1,000.00	-280.64	71.9%
63200 · Youth	590.92	6,000.00	-5,409.08	9.8%
63300 · Outreach	4,406.24	6,000.00	-1,593.76	73.4%
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%
<b>Total 63000 · Programs</b>	<b>5,716.52</b>	<b>19,000.00</b>	<b>-13,283.48</b>	<b>30.1%</b>
<b>64000 · Personnel</b>				
64010 · Salaries - Director	68,154.40	85,650.00	-17,495.60	79.6%
64020 · Salaries - Other	195,438.23	340,277.00	-144,838.77	57.4%
64030 · Hourly Employees	81,191.89	187,518.00	-106,326.11	43.3%
64050 · Payroll Expenses	31,242.87	51,920.00	-20,677.13	60.2%
64070 · Retirement (VRS)	17,646.24	23,248.00	-5,601.76	75.9%
64080 · Insurance				
64083 · Insurance, Life (VRS)	-0.18	0.00	-0.18	100.0%
64084 · Insurance, Gen, Liability (VRS)	-0.24	0.00	-0.24	100.0%
64085 · Insurance, Medical (Anthem)	24,392.79	0.00	24,392.79	100.0%
64086 · Insurance, Dental (Anthem)	824.10	0.00	824.10	100.0%
64080 · Insurance - Other	499.00	51,750.00	-51,251.00	1.0%
<b>Total 64080 · Insurance</b>	<b>25,715.47</b>	<b>51,750.00</b>	<b>-26,034.53</b>	<b>49.7%</b>
64090 · Liability Reserve	0.00	10,125.00	-10,125.00	0.0%

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	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
64100 · Staff & Volunteer Appreciation	1,200.02	3,000.00	-1,799.98	40.0%
64000 · Personnel - Other	0.00	0.00	0.00	0.0%
<b>Total 64000 · Personnel</b>	<b>420,589.12</b>	<b>753,488.00</b>	<b>-332,898.88</b>	<b>55.8%</b>
<b>65000 · Supplies</b>				
65100 · Custodial	1,547.22	5,000.00	-3,452.78	30.9%
65200 · Office	1,349.74	0.00	1,349.74	100.0%
65300 · Library	21,148.90	54,717.00	-33,568.10	38.7%
65400 · Youth Program Supplies	958.05	2,000.00	-1,041.95	47.9%
65500 · Archival Supplies	779.68			
<b>Total 65000 · Supplies</b>	<b>25,783.59</b>	<b>61,717.00</b>	<b>-35,933.41</b>	<b>41.8%</b>
<b>66000 · Materials</b>				
66310 · System Materials				
66311 · Books, State Aid	24,544.42	55,021.00	-30,476.58	44.6%
66312 · Periodicals, State Aid	569.99	1,500.00	-930.01	38.0%
66313 · Continuations, State Aid	421.49	500.00	-78.51	84.3%
66314 · Microforms, State Aid	0.00	500.00	-500.00	0.0%
66315 · Electronic Resources, State Aid	5,453.51	10,000.00	-4,546.49	54.5%
66317 · AV, State Aid	3,146.73	7,500.00	-4,353.27	42.0%
66318 · Other Non-Book, State Aid	0.00	2,600.00	-2,600.00	0.0%
66320 · Cape Charles Contract #15	1,522.10	2,000.00	-477.90	76.1%
66310 · System Materials - Other	0.00	0.00	0.00	0.0%
<b>Total 66310 · System Materials</b>	<b>35,658.24</b>	<b>79,621.00</b>	<b>-43,962.76</b>	<b>44.8%</b>
66350 · Affiliates				
66351 · Books, Affiliates	13,532.26	16,500.00	-2,967.74	82.0%
<b>Total 66350 · Affiliates</b>	<b>13,532.26</b>	<b>16,500.00</b>	<b>-2,967.74</b>	<b>82.0%</b>
66900 · Restricted	3,295.76	12,000.00	-8,704.24	27.5%
<b>Total 66000 · Materials</b>	<b>52,486.26</b>	<b>108,121.00</b>	<b>-55,634.74</b>	<b>48.5%</b>
<b>67000 · Other</b>				
67100 · Postage	792.85	3,000.00	-2,207.15	26.4%
67200 · Travel & Meals	1,850.60	7,000.00	-5,149.40	26.4%
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%
<b>Total 67000 · Other</b>	<b>3,630.45</b>	<b>14,102.00</b>	<b>-10,471.55</b>	<b>25.7%</b>
<b>68000 · Miscellaneous</b>				
68100 · Bank Fees	6.64	1,000.00	-993.36	0.7%
68300 · Refunds	51.99	300.00	-248.01	17.3%
68500 · Advertising	1,989.64	4,000.00	-2,010.36	49.7%

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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
68600 · Continuing Education	813.29	5,500.00	-4,686.71	14.8%
68700 · Tangier	0.00	3,000.00	-3,000.00	0.0%
68000 · Miscellaneous - Other	496.75	3,670.00	-3,173.25	13.5%
<b>Total 68000 · Miscellaneous</b>	<b>3,358.31</b>	<b>17,470.00</b>	<b>-14,111.69</b>	<b>19.2%</b>
69000 · Professional Services				
69001 · Professional Services,Financial	12,450.00	17,500.00	-5,050.00	71.1%
69002 · Professional, Library Services	18,260.00	84,135.00	-65,875.00	21.7%
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	11,335.54	10,000.00	1,335.54	113.4%
<b>Total 69000 · Professional Services</b>	<b>46,009.57</b>	<b>124,135.00</b>	<b>-78,125.43</b>	<b>37.1%</b>
69005 · Depreciation Expense	28,409.24			
<b>Total 60000 · EXPENSES</b>	<b>792,958.05</b>	<b>1,687,333.00</b>	<b>-894,374.95</b>	<b>47.0%</b>
<b>Total Expense</b>	<b>792,958.05</b>	<b>1,687,333.00</b>	<b>-894,374.95</b>	<b>47.0%</b>
<b>Net Ordinary Income</b>	<b>405,372.46</b>	<b>240,635.00</b>	<b>164,737.46</b>	<b>168.5%</b>
<b>Other Income/Expense</b>				
Other Expense				
61103 · Capital	-80,008.49			
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%
<b>Total Other Expense</b>	<b>-79,966.86</b>	<b>16,923.00</b>	<b>-96,889.86</b>	<b>-472.5%</b>
<b>Net Other Income</b>	<b>79,966.86</b>	<b>-16,923.00</b>	<b>96,889.86</b>	<b>-472.5%</b>
<b>Net Income</b>	<b>485,339.32</b>	<b>223,712.00</b>	<b>261,627.32</b>	<b>216.9%</b>