

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	478,035.00	640,380.00	-162,345.00	74.6%
41020 · Northampton County	96,425.00	96,425.00	0.00	100.0%
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%
Total 41000 · Government Income	1,162,531.92	1,812,418.00	-649,886.08	64.1%
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	956.00	500.00	456.00	191.2%
42070 · ESPL Foundation	32,062.90	55,000.00	-22,937.10	58.3%
42000 · Contributions - Other	200.00	0.00	200.00	100.0%
Total 42000 · Contributions	34,352.42	71,100.00	-36,747.58	48.3%
43000 · Reimbursements				
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	9,375.77	14,000.00	-4,624.23	67.0%
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	17,489.41	21,600.00	-4,110.59	81.0%
44000 · Fines & Fees				
44010 · Fines	553.91	0.00	553.91	100.0%
44020 · Photocopying	3,503.72	3,500.00	3.72	100.1%
44030 · Fax	2.15	0.00	2.15	100.0%
44040 · Inter Library Loan	47.00	50.00	-3.00	94.0%
44000 · Fines & Fees - Other	655.32	0.00	655.32	100.0%
Total 44000 · Fines & Fees	4,762.10	3,550.00	1,212.10	134.1%
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%
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	16,172.24	100.00	16,072.24	16,172.2%
Total 49000 · Miscellaneous Income	16,172.24	300.00	15,872.24	5,390.7%
Total 40000 · INCOME	1,232,813.04	1,927,968.00	-695,154.96	63.9%
Total Income	1,232,813.04	1,927,968.00	-695,154.96	63.9%
Gross Profit	1,232,813.04	1,927,968.00	-695,154.96	63.9%
Expense				
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	10,212.22	4,000.00	6,212.22	255.3%
61102 · Building Maintenance, NFL	22,195.63	15,000.00	7,195.63	148.0%
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%
Total 61100 · Building	41,297.70	95,000.00	-53,702.30	43.5%
61200 · Utilities				
61201 · Fuel Oil	7,245.60	15,000.00	-7,754.40	48.3%
61202 · Electricity	6,293.03	10,000.00	-3,706.97	62.9%
61202.1 · Electricity - NFL	3,856.62	8,000.00	-4,143.38	48.2%
61202.2 · Electricity - Parksley	0.00	0.00	0.00	0.0%
61203 · Telephone	5,249.75	6,000.00	-750.25	87.5%
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	22,645.00	41,400.00	-18,755.00	54.7%
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%

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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	14,642.88	27,300.00	-12,657.12	53.6%
61514 · Internet Services, State	7,653.40	11,100.00	-3,446.60	68.9%
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	4,225.99	10,000.00	-5,774.01	42.3%
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	-31,792.87	57,900.00	-89,692.87	-54.9%
Total 61000 · Operations	18,136.59	214,300.00	-196,163.41	8.5%
62000 · Equipment				
62100 · Equipment, General	181,961.76	140,000.00	41,961.76	130.0%
62200 · Equipment, State	9,201.66	221,000.00	-211,798.34	4.2%
62300 · Equipment Maintenance				
62310 · Contractual Services	3,039.67	14,000.00	-10,960.33	21.7%
62300 · Equipment Maintenance - Other	2,567.95	0.00	2,567.95	100.0%
Total 62300 · Equipment Maintenance	5,607.62	14,000.00	-8,392.38	40.1%
62000 · Equipment - Other	0.00	0.00	0.00	0.0%
Total 62000 · Equipment	196,771.04	375,000.00	-178,228.96	52.5%
63000 · Programs				
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%
Total 63000 · Programs	5,716.52	19,000.00	-13,283.48	30.1%
64000 · Personnel				
64010 · Salaries - Director	68,154.40	85,650.00	-17,495.60	79.6%
64020 · Salaries - Other	227,611.27	340,277.00	-112,665.73	66.9%
64030 · Hourly Employees	95,691.18	187,518.00	-91,826.82	51.0%
64050 · Payroll Expenses	35,506.19	51,920.00	-16,413.81	68.4%
64070 · Retirement (VRS)	20,033.48	23,248.00	-3,214.52	86.2%
64080 · Insurance				
64083 · Insurance, Life (VRS)	-0.22	0.00	-0.22	100.0%
64084 · Insurance, Gen. Liability (VRS)	-0.28	0.00	-0.28	100.0%
64085 · Insurance, Medical (Anthem)	28,505.04	0.00	28,505.04	100.0%
64086 · Insurance, Dental (Anthem)	1,402.40	0.00	1,402.40	100.0%
64080 · Insurance - Other	499.00	51,750.00	-51,251.00	1.0%
Total 64080 · Insurance	30,405.94	51,750.00	-21,344.06	58.8%
64090 · Liability Reserve	0.00	10,125.00	-10,125.00	0.0%
64100 · Staff & Volunteer Appreciation	1,236.62	3,000.00	-1,763.38	41.2%
64000 · Personnel - Other	0.00	0.00	0.00	0.0%
Total 64000 · Personnel	478,639.08	753,488.00	-274,848.92	63.5%
65000 · Supplies				
65100 · Custodial	1,547.22	5,000.00	-3,452.78	30.9%
65200 · Office	1,407.24	0.00	1,407.24	100.0%
65300 · Library	22,284.35	54,717.00	-32,432.65	40.7%
65400 · Youth Program Supplies	769.22	2,000.00	-1,230.78	38.5%
65500 · Archival Supplies	779.68			
Total 65000 · Supplies	26,787.71	61,717.00	-34,929.29	43.4%
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	30,111.36	55,021.00	-24,909.64	54.7%
66312 · Periodicals, State Aid	569.99	1,500.00	-930.01	38.0%
66313 · Continuations, State Aid	437.60	500.00	-62.40	87.5%
66314 · Microforms, State Aid	0.00	500.00	-500.00	0.0%
66315 · Electronic Resources, State Aid	5,513.31	10,000.00	-4,486.69	55.1%
66317 · AV, State Aid	3,849.57	7,500.00	-3,650.43	51.3%
66318 · Other Non-Book, State Aid	0.00	2,600.00	-2,600.00	0.0%
66320 · Cape Charles Contract #15	1,686.84	2,000.00	-313.16	84.3%
66310 · System Materials - Other	0.00	0.00	0.00	0.0%
Total 66310 · System Materials	42,168.67	79,621.00	-37,452.33	53.0%
66350 · Affiliates				
66351 · Books, Affiliates	15,313.43	16,500.00	-1,186.57	92.8%
Total 66350 · Affiliates	15,313.43	16,500.00	-1,186.57	92.8%
66900 · Restricted	4,003.73	12,000.00	-7,996.27	33.4%
Total 66000 · Materials	61,485.83	108,121.00	-46,635.17	56.9%

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67000 · Other				
67100 · Postage	992.85	3,000.00	-2,007.15	33.1%
67200 · Travel & Meals	1,890.18	7,000.00	-5,109.82	27.0%
67210 · Travel - State Aid	0.00	0.00	0.00	0.0%
67300 · Dues	1,658.00	4,000.00	-2,342.00	41.5%
67000 · Other - Other	0.00	102.00	-102.00	0.0%
Total 67000 · Other	4,541.03	14,102.00	-9,560.97	32.2%
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	1,997.64	4,000.00	-2,002.36	49.9%
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%
Total 68000 · Miscellaneous	3,366.31	17,470.00	-14,103.69	19.3%
69000 · Professional Services				
69001 · Professional Services, Financial	13,725.00	17,500.00	-3,775.00	78.4%
69002 · Professional, Library Services	29,895.00	84,135.00	-54,240.00	35.5%
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%
Total 69000 · Professional Services	58,919.57	124,135.00	-65,215.43	47.5%
69005 · Depreciation Expense	28,409.24			
Total 60000 · EXPENSES	882,772.92	1,687,333.00	-804,560.08	52.3%
Total Expense	882,772.92	1,687,333.00	-804,560.08	52.3%
Net Ordinary Income	350,040.12	240,635.00	109,405.12	145.5%
Other Income/Expense				
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%
Total Other Expense	-79,966.86	16,923.00	-96,889.86	-472.5%
Net Other Income	79,966.86	-16,923.00	96,889.86	-472.5%
Net Income	430,006.98	223,712.00	206,294.98	192.2%