

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	275,613.00	275,613.00	0.00	100.0%
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	1,231,435.17	1,812,418.00	-580,982.83	67.9%
42000 · Contributions				
42010 · ESPL Friends	1,668.25	5,000.00	-3,331.75	33.4%
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	690.27	5,500.00	-4,809.73	12.6%
42050 · Legacies & Bequests	0.00	100.00	-100.00	0.0%
42060 · Adopt-A-Book	1,006.00	500.00	506.00	201.2%
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	35,927.42	71,100.00	-35,172.58	50.5%
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	10,189.27	14,000.00	-3,810.73	72.8%
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	18,302.91	21,600.00	-3,297.09	84.7%
44000 · Fines & Fees				
44010 · Fines	563.90	0.00	563.90	100.0%
44020 · Photocopying	4,110.32	3,500.00	610.32	117.4%
44030 · Fax	5.35	0.00	5.35	100.0%
44040 · Inter Library Loan	49.00	50.00	-1.00	98.0%
44000 · Fines & Fees - Other	655.32	0.00	655.32	100.0%
Total 44000 · Fines & Fees	5,383.89	3,550.00	1,833.89	151.7%
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	1,304,726.58	1,927,968.00	-623,241.42	67.7%
Total Income	1,304,726.58	1,927,968.00	-623,241.42	67.7%
Gross Profit	1,304,726.58	1,927,968.00	-623,241.42	67.7%
Expense				
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	10,854.88	4,000.00	6,854.88	271.4%
61102 · Building Maintenance, NFL	22,507.37	15,000.00	7,507.37	150.0%
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	42,252.10	95,000.00	-52,747.90	44.5%
61200 · Utilities				
61201 · Fuel Oil	8,874.12	15,000.00	-6,125.88	59.2%
61202 · Electricity	7,262.97	10,000.00	-2,737.03	72.6%
61202.1 · Electricity - NFL	4,375.43	8,000.00	-3,624.57	54.7%
61202.2 · Electricity - Parksley	0.00	0.00	0.00	0.0%
61203 · Telephone	6,881.56	6,000.00	881.56	114.7%
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%
Total 61200 · Utilities	27,394.08	41,400.00	-14,005.92	66.2%
61300 · Vehicle Operation	1,472.48	5,000.00	-3,527.52	29.4%
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	16,606.88	27,300.00	-10,693.12	60.8%
61514 · Internet Services, State	8,571.00	11,100.00	-2,529.00	77.2%
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	5,353.99	10,000.00	-4,646.01	53.5%
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	-27,783.27	57,900.00	-85,683.27	-48.0%
Total 61000 · Operations	27,985.39	214,300.00	-186,314.61	13.1%
62000 · Equipment				
62100 · Equipment, General	182,715.51	140,000.00	42,715.51	130.5%
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	2,627.95	0.00	2,627.95	100.0%
Total 62300 · Equipment Maintenance	5,667.62	14,000.00	-8,332.38	40.5%
62000 · Equipment - Other	0.00	0.00	0.00	0.0%
Total 62000 · Equipment	197,584.79	375,000.00	-177,415.21	52.7%
63000 · Programs				
63100 · Adult	719.36	1,000.00	-280.64	71.9%
63200 · Youth	1,253.85	6,000.00	-4,746.15	20.9%
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	6,379.45	19,000.00	-12,620.55	33.6%
64000 · Personnel				
64010 · Salaries - Director	68,154.40	85,650.00	-17,495.60	79.6%
64020 · Salaries - Other	275,870.83	340,277.00	-64,406.17	81.1%
64030 · Hourly Employees	116,525.29	187,518.00	-70,992.71	62.1%
64050 · Payroll Expenses	41,822.63	51,920.00	-10,097.37	80.6%
64070 · Retirement (VRS)	23,614.37	23,248.00	366.37	101.6%
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)	34,673.43	0.00	34,673.43	100.0%
64086 · Insurance, Dental (Anthem)	1,634.51	0.00	1,634.51	100.0%
64080 · Insurance - Other	499.00	51,750.00	-51,251.00	1.0%
Total 64080 · Insurance	36,806.44	51,750.00	-14,943.56	71.1%
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	564,030.58	753,488.00	-189,457.42	74.9%
65000 · Supplies				
65100 · Custodial	1,591.64	5,000.00	-3,408.36	31.8%
65200 · Office	1,411.33	0.00	1,411.33	100.0%
65300 · Library	24,570.13	54,717.00	-30,146.87	44.9%
65400 · Youth Program Supplies	837.67	2,000.00	-1,162.33	41.9%
65500 · Archival Supplies	779.68	0.00	779.68	100.0%
Total 65000 · Supplies	29,190.45	61,717.00	-32,526.55	47.3%
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	35,724.34	55,021.00	-19,296.66	64.9%
66312 · Periodicals, State Aid	569.99	1,500.00	-930.01	38.0%
66313 · Continuations, State Aid	451.85	500.00	-48.15	90.4%
66314 · Microforms, State Aid	0.00	500.00	-500.00	0.0%
66315 · Electronic Resources, State Aid	6,888.45	10,000.00	-3,111.55	68.9%
66317 · AV, State Aid	4,048.69	7,500.00	-3,451.31	54.0%
66318 · Other Non-Book, State Aid	0.00	2,600.00	-2,600.00	0.0%
66320 · Cape Charles Contract #15	1,981.73	2,000.00	-18.27	99.1%
66310 · System Materials - Other	0.00	0.00	0.00	0.0%
Total 66310 · System Materials	49,665.05	79,621.00	-29,955.95	62.4%
66350 · Affiliates				
66351 · Books, Affiliates	17,712.39	16,500.00	1,212.39	107.3%
Total 66350 · Affiliates	17,712.39	16,500.00	1,212.39	107.3%
66900 · Restricted	5,139.49	12,000.00	-6,860.51	42.8%
Total 66000 · Materials	72,516.93	108,121.00	-35,604.07	67.1%

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67000 · Other				
67100 · Postage	1,210.84	3,000.00	-1,789.16	40.4%
67200 · Travel & Meals	2,717.88	7,000.00	-4,282.12	38.8%
67210 · Travel - State Aid	0.00	0.00	0.00	0.0%
67300 · Dues	1,953.00	4,000.00	-2,047.00	48.8%
67000 · Other - Other	0.00	102.00	-102.00	0.0%
Total 67000 · Other	5,881.72	14,102.00	-8,220.28	41.7%
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	2,049.38	4,000.00	-1,950.62	51.2%
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	3,418.05	17,470.00	-14,051.95	19.6%
69000 · Professional Services				
69001 · Professional Services, Financial	13,725.00	17,500.00	-3,775.00	78.4%
69002 · Professional, Library Services	37,890.00	84,135.00	-46,245.00	45.0%
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	11,804.54	10,000.00	1,804.54	118.0%
Total 69000 · Professional Services	67,383.57	124,135.00	-56,751.43	54.3%
69005 · Depreciation Expense	28,409.24			
Total 60000 · EXPENSES	1,002,780.17	1,687,333.00	-684,552.83	59.4%
Total Expense	1,002,780.17	1,687,333.00	-684,552.83	59.4%
Net Ordinary Income	301,946.41	240,635.00	61,311.41	125.5%
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	381,913.27	223,712.00	158,201.27	170.7%