

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	637,380.00	640,380.00	-3,000.00	99.5%
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	1,390,780.17	1,812,418.00	-421,637.83	76.7%
42000 · Contributions				
42010 · ESPL Friends	2,418.25	5,000.00	-2,581.75	48.4%
42020 · NFL Friends	0.00	4,000.00	-4,000.00	0.0%
42030 · Contributions Unrestricted	385.00	1,000.00	-615.00	38.5%
42040 · Contributions Restricted	890.27	5,500.00	-4,609.73	16.2%
42050 · Legacies & Bequests	0.00	100.00	-100.00	0.0%
42060 · Adopt-A-Book	1,071.00	500.00	571.00	214.2%
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	37,027.42	71,100.00	-34,072.58	52.1%
43000 · Reimbursements				
43010 · NFL Book Endowment	5,330.00	5,000.00	330.00	106.6%
43020 · Island	990.84	2,000.00	-1,009.16	49.5%
43030 · Cape Charles	13,779.38	14,000.00	-220.62	98.4%
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	22,236.78	21,600.00	636.78	102.9%
44000 · Fines & Fees				
44010 · Fines	649.83	0.00	649.83	100.0%
44020 · Photocopying	4,783.88	3,500.00	1,283.88	136.7%
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	668.23	0.00	668.23	100.0%
Total 44000 · Fines & Fees	6,156.29	3,550.00	2,606.29	173.4%
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	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	1,469,877.85	1,927,968.00	-458,090.15	76.2%
Total Income	1,469,877.85	1,927,968.00	-458,090.15	76.2%
Gross Profit	1,469,877.85	1,927,968.00	-458,090.15	76.2%
Expense				
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	11,496.48	4,000.00	7,496.48	287.4%
61102 · Building Maintenance, NFL	22,552.88	15,000.00	7,552.88	150.4%
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	42,939.21	95,000.00	-52,060.79	45.2%
61200 · Utilities				
61201 · Fuel Oil	8,874.12	15,000.00	-6,125.88	59.2%
61202 · Electricity	8,214.63	10,000.00	-1,785.37	82.1%
61202.1 · Electricity - NFL	4,894.51	8,000.00	-3,105.49	61.2%
61202.2 · Electricity - Parksley	0.00	0.00	0.00	0.0%
61203 · Telephone	8,269.26	6,000.00	2,269.26	137.8%
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	30,252.52	41,400.00	-11,147.48	73.1%
61300 · Vehicle Operation	1,644.18	5,000.00	-3,355.82	32.9%
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	15,592.11	27,300.00	-11,707.89	57.1%

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61514 · Internet Services, State	10,406.20	11,100.00	-693.80	93.7%
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	5,917.99	10,000.00	-4,082.01	59.2%
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	-26,398.84	57,900.00	-84,298.84	-45.6%
Total 61000 · Operations	33,087.07	214,300.00	-181,212.93	15.4%
62000 · Equipment				
62100 · Equipment, General	186,322.68	140,000.00	46,322.68	133.1%
62200 · Equipment, State	9,201.66	221,000.00	-211,798.34	4.2%
62300 · Equipment Maintenance				
62310 · Contractual Services	3,303.48	14,000.00	-10,696.52	23.6%
62300 · Equipment Maintenance - Other	3,099.17	0.00	3,099.17	100.0%
Total 62300 · Equipment Maintenance	6,402.65	14,000.00	-7,597.35	45.7%
62000 · Equipment - Other	0.00	0.00	0.00	0.0%
Total 62000 · Equipment	201,926.99	375,000.00	-173,073.01	53.8%
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	4,431.24	6,000.00	-1,568.76	73.9%
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	6,404.45	19,000.00	-12,595.55	33.7%
64000 · Personnel				
64010 · Salaries - Director	68,154.40	85,650.00	-17,495.60	79.6%
64020 · Salaries - Other	308,043.87	340,277.00	-32,233.13	90.5%
64030 · Hourly Employees	128,809.70	187,518.00	-58,708.30	68.7%
64050 · Payroll Expenses	45,869.44	51,920.00	-6,050.56	88.3%
64070 · Retirement (VRS)	26,001.59	23,248.00	2,753.59	111.8%
64080 · Insurance				
64083 · Insurance, Life (VRS)	-0.30	0.00	-0.30	100.0%
64084 · Insurance, Gen, Liability (VRS)	-0.36	0.00	-0.36	100.0%
64085 · Insurance, Medical (Anthem)	38,791.19	0.00	38,791.19	100.0%
64086 · Insurance, Dental (Anthem)	2,005.88	0.00	2,005.88	100.0%
64080 · Insurance - Other	499.00	51,750.00	-51,251.00	1.0%
Total 64080 · Insurance	41,295.41	51,750.00	-10,454.59	79.8%
64090 · Liability Reserve	0.00	10,125.00	-10,125.00	0.0%

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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	619,411.03	753,488.00	-134,076.97	82.2%
65000 · Supplies				
65100 · Custodial	1,624.63	5,000.00	-3,375.37	32.5%
65200 · Office	1,411.33	0.00	1,411.33	100.0%
65300 · Library	25,908.30	54,717.00	-28,808.70	47.3%
65400 · Youth Program Supplies	1,677.71	2,000.00	-322.29	83.9%
65500 · Archival Supplies	779.68			
Total 65000 · Supplies	31,401.65	61,717.00	-30,315.35	50.9%
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	41,354.02	55,021.00	-13,666.98	75.2%
66312 · Periodicals, State Aid	617.99	1,500.00	-882.01	41.2%
66313 · Continuations, State Aid	478.31	500.00	-21.69	95.7%
66314 · Microforms, State Aid	0.00	500.00	-500.00	0.0%
66315 · Electronic Resources, State Aid	5,589.01	10,000.00	-4,410.99	55.9%
66317 · AV, State Aid	4,315.51	7,500.00	-3,184.49	57.5%
66318 · Other Non-Book, State Aid	0.00	2,600.00	-2,600.00	0.0%
66320 · Cape Charles Contract #15	1,999.70	2,000.00	-0.30	100.0%
66310 · System Materials - Other	0.00	0.00	0.00	0.0%
Total 66310 · System Materials	54,354.54	79,621.00	-25,266.46	68.3%
66350 · Affiliates				
66351 · Books, Affiliates	21,094.37	16,500.00	4,594.37	127.8%
Total 66350 · Affiliates	21,094.37	16,500.00	4,594.37	127.8%
66900 · Restricted	5,377.91	12,000.00	-6,622.09	44.8%
Total 66000 · Materials	80,826.82	108,121.00	-27,294.18	74.8%
67000 · Other				
67100 · Postage	1,228.83	3,000.00	-1,771.17	41.0%
67200 · Travel & Meals	2,936.00	7,000.00	-4,064.00	41.9%
67210 · Travel - State Aid	0.00	0.00	0.00	0.0%
67300 · Dues	2,779.00	4,000.00	-1,221.00	69.5%
67000 · Other - Other	0.00	102.00	-102.00	0.0%
Total 67000 · Other	6,943.83	14,102.00	-7,158.17	49.2%
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	2,049.38	4,000.00	-1,950.62	51.2%

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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	15,200.00	17,500.00	-2,300.00	86.9%
69002 · Professional, Library Services	49,484.00	84,135.00	-34,651.00	58.8%
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	80,452.57	124,135.00	-43,682.43	64.8%
69005 · Depreciation Expense	28,409.24			
Total 60000 · EXPENSES	1,092,281.70	1,687,333.00	-595,051.30	64.7%
Total Expense	1,092,281.70	1,687,333.00	-595,051.30	64.7%
Net Ordinary Income	377,596.15	240,635.00	136,961.15	156.9%
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	457,563.01	223,712.00	233,851.01	204.5%