

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	521,326.89	800,000.00	-278,673.11	65.2%
41000 · Government Income - Other	0.00	0.00	0.00	0.0%
Total 41000 · Government Income	1,530,744.89	1,812,418.00	-281,673.11	84.5%
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	1,640.27	5,500.00	-3,859.73	29.8%
42050 · Legacies & Bequests	0.00	100.00	-100.00	0.0%
42060 · Adopt-A-Book	1,287.25	500.00	787.25	257.5%
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	37,993.67	71,100.00	-33,106.33	53.4%
43000 · Reimbursements				
43010 · NFL Book Endowment	5,330.00	5,000.00	330.00	106.6%
43020 · Island	1,159.46	2,000.00	-840.54	58.0%
43030 · Cape Charles	14,788.19	14,000.00	788.19	105.6%
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	23,414.21	21,600.00	1,814.21	108.4%
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	1,611,986.25	1,927,968.00	-315,981.75	83.6%
Total Income	1,611,986.25	1,927,968.00	-315,981.75	83.6%
Gross Profit	1,611,986.25	1,927,968.00	-315,981.75	83.6%
Expense				
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	11,937.88	4,000.00	7,937.88	298.4%
61102 · Building Maintenance, NFL	22,598.39	15,000.00	7,598.39	150.7%
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	43,426.12	95,000.00	-51,573.88	45.7%
61200 · Utilities				
61201 · Fuel Oil	10,052.77	15,000.00	-4,947.23	67.0%
61202 · Electricity	8,887.62	10,000.00	-1,112.38	88.9%
61202.1 · Electricity - NFL	5,375.55	8,000.00	-2,624.45	67.2%
61202.2 · Electricity - Parksley	0.00	0.00	0.00	0.0%
61203 · Telephone	8,863.80	6,000.00	2,863.80	147.7%
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	33,179.74	41,400.00	-8,220.26	80.1%
61300 · Vehicle Operation	1,802.40	5,000.00	-3,197.60	36.0%
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	28,148.23	27,300.00	848.23	103.1%

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61514 · Internet Services, State	11,323.80	11,100.00	223.80	102.0%
61515 · Computer Software	1,285.50	0.00	1,285.50	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	-12,676.12	57,900.00	-70,576.12	-21.9%
Total 61000 · Operations	50,382.14	214,300.00	-163,917.86	23.5%
62000 · Equipment				
62100 · Equipment, General	46,357.96	140,000.00	-93,642.04	33.1%
62200 · Equipment, State	9,201.66	221,000.00	-211,798.34	4.2%
62300 · Equipment Maintenance				
62310 · Contractual Services	3,759.94	14,000.00	-10,240.06	26.9%
62300 · Equipment Maintenance - Other	3,403.40	0.00	3,403.40	100.0%
Total 62300 · Equipment Maintenance	7,163.34	14,000.00	-6,836.66	51.2%
62000 · Equipment - Other	0.00	0.00	0.00	0.0%
Total 62000 · Equipment	62,722.96	375,000.00	-312,277.04	16.7%
63000 · Programs				
63100 · Adult	719.36	1,000.00	-280.64	71.9%
63200 · Youth	1,263.84	6,000.00	-4,736.16	21.1%
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	6,414.44	19,000.00	-12,585.56	33.8%
64000 · Personnel				
64010 · Salaries - Director	68,154.40	85,650.00	-17,495.60	79.6%
64020 · Salaries - Other	324,130.39	340,277.00	-16,146.61	95.3%
64030 · Hourly Employees	135,776.62	187,518.00	-51,741.38	72.4%
64050 · Payroll Expenses	47,957.00	51,920.00	-3,963.00	92.4%
64070 · Retirement (VRS)	27,195.20	23,248.00	3,947.20	117.0%
64080 · Insurance				
64083 · Insurance, Life (VRS)	-0.34	0.00	-0.34	100.0%
64084 · Insurance, Gen, Liability (VRS)	-0.40	0.00	-0.40	100.0%
64085 · Insurance, Medical (Anthem)	40,852.82	0.00	40,852.82	100.0%
64086 · Insurance, Dental (Anthem)	2,328.98	0.00	2,328.98	100.0%
64080 · Insurance - Other	499.00	51,750.00	-51,251.00	1.0%
Total 64080 · Insurance	43,680.06	51,750.00	-8,069.94	84.4%
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	648,130.29	753,488.00	-105,357.71	86.0%
65000 · Supplies				
65100 · Custodial	1,928.26	5,000.00	-3,071.74	38.6%
65200 · Office	1,467.30	0.00	1,467.30	100.0%
65300 · Library	26,124.39	54,717.00	-28,592.61	47.7%
65400 · Youth Program Supplies	2,050.78	2,000.00	50.78	102.5%
65500 · Archival Supplies	779.68			
Total 65000 · Supplies	32,350.41	61,717.00	-29,366.59	52.4%
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	49,081.17	55,021.00	-5,939.83	89.2%
66312 · Periodicals, State Aid	1,119.49	1,500.00	-380.51	74.6%
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	10,182.14	10,000.00	182.14	101.8%
66317 · AV, State Aid	5,046.47	7,500.00	-2,453.53	67.3%
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	67,907.28	79,621.00	-11,713.72	85.3%
66350 · Affiliates				
66351 · Books, Affiliates	21,791.69	16,500.00	5,291.69	132.1%
Total 66350 · Affiliates	21,791.69	16,500.00	5,291.69	132.1%
66900 · Restricted	9,035.08	12,000.00	-2,964.92	75.3%
Total 66000 · Materials	98,734.05	108,121.00	-9,386.95	91.3%
67000 · Other				
67100 · Postage	1,266.81	3,000.00	-1,733.19	42.2%
67200 · Travel & Meals	3,857.66	7,000.00	-3,142.34	55.1%
67210 · Travel - State Aid	0.00	0.00	0.00	0.0%
67300 · Dues	2,846.50	4,000.00	-1,153.50	71.2%
67000 · Other - Other	0.00	102.00	-102.00	0.0%
Total 67000 · Other	7,970.97	14,102.00	-6,131.03	56.5%
68000 · Miscellaneous				
68100 · Bank Fees	6.64	1,000.00	-993.36	0.7%
68300 · Refunds	61.99	300.00	-238.01	20.7%
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	3,428.05	17,470.00	-14,041.95	19.6%
69000 · Professional Services				
69001 · Professional Services,Financial	16,675.00	17,500.00	-825.00	95.3%
69002 · Professional, Library Services	52,314.00	84,135.00	-31,821.00	62.2%
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	84,757.57	124,135.00	-39,377.43	68.3%
69005 · Depreciation Expense	28,409.24			
Total 60000 · EXPENSES	1,023,300.12	1,687,333.00	-664,032.88	60.6%
Total Expense	1,023,300.12	1,687,333.00	-664,032.88	60.6%
Net Ordinary Income	588,686.13	240,635.00	348,051.13	244.6%
Other Income/Expense				
Other Expense				
61103 · Capital	255,766.55			
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	255,808.18	16,923.00	238,885.18	1,511.6%
Net Other Income	-255,808.18	-16,923.00	-238,885.18	1,511.6%
Net Income	332,877.95	223,712.00	109,165.95	148.8%