

## 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	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%
<b>Total 41000 · Government Income</b>	<b>1,530,744.89</b>	<b>1,812,418.00</b>	<b>-281,673.11</b>	<b>84.5%</b>
<b>42000 · Contributions</b>				
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	1,412.25	500.00	912.25	282.5%
42070 · ESPL Foundation	22,062.90	55,000.00	-32,937.10	40.1%
42000 · Contributions - Other	200.00	0.00	200.00	100.0%
<b>Total 42000 · Contributions</b>	<b>28,118.67</b>	<b>71,100.00</b>	<b>-42,981.33</b>	<b>39.5%</b>
<b>43000 · Reimbursements</b>				
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	15,732.01	14,000.00	1,732.01	112.4%
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%
<b>Total 43000 · Reimbursements</b>	<b>24,358.03</b>	<b>21,600.00</b>	<b>2,758.03</b>	<b>112.8%</b>
<b>44000 · Fines &amp; Fees</b>				
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%
<b>Total 44000 · Fines &amp; Fees</b>	<b>6,156.29</b>	<b>3,550.00</b>	<b>2,606.29</b>	<b>173.4%</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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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
<b>Total 45000 · Endowments</b>	272.95	17,000.00	-16,727.05	1.6%
45500 · GASB 68 Benefit	-3,268.00	0.00	-3,268.00	100.0%
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>	1,603,055.07	1,927,968.00	-324,912.93	83.1%
<b>Total Income</b>	1,603,055.07	1,927,968.00	-324,912.93	83.1%
<b>Gross Profit</b>	1,603,055.07	1,927,968.00	-324,912.93	83.1%
<b>Expense</b>				
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	14,137.48	4,000.00	10,137.48	353.4%
61102 · Building Maintenance, NFL	22,966.48	15,000.00	7,966.48	153.1%
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>	45,993.81	95,000.00	-49,006.19	48.4%
61200 · Utilities				
61201 · Fuel Oil	10,052.77	15,000.00	-4,947.23	67.0%
61202 · Electricity	9,402.27	10,000.00	-597.73	94.0%
61202.1 · Electricity - NFL	5,829.60	8,000.00	-2,170.40	72.9%
61202.2 · Electricity - Parksley	0.00	0.00	0.00	0.0%
61203 · Telephone	9,569.50	6,000.00	3,569.50	159.5%
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%
<b>Total 61200 · Utilities</b>	34,854.14	41,400.00	-6,545.86	84.2%
61300 · Vehicle Operation	2,006.23	5,000.00	-2,993.77	40.1%
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	37,348.97	27,300.00	10,048.97	136.8%

## Eastern Shore Public Library Profit & Loss Budget vs. Actual July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
61514 · Internet Services, State	11,782.60	11,100.00	682.60	106.1%
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	6,481.99	10,000.00	-3,518.01	64.8%
61518 · Technology	-19,412.35	4,000.00	-23,412.35	-485.3%
61500 · Computer - Other	0.00	0.00	0.00	0.0%
<b>Total 61500 · Computer</b>	<b>924.22</b>	<b>57,900.00</b>	<b>-56,975.78</b>	<b>1.6%</b>
<b>Total 61000 · Operations</b>	<b>68,428.40</b>	<b>214,300.00</b>	<b>-145,871.60</b>	<b>31.9%</b>
<b>62000 · Equipment</b>				
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	4,022.51	14,000.00	-9,977.49	28.7%
62300 · Equipment Maintenance - Other	3,403.40	0.00	3,403.40	100.0%
<b>Total 62300 · Equipment Maintenance</b>	<b>7,425.91</b>	<b>14,000.00</b>	<b>-6,574.09</b>	<b>53.0%</b>
62000 · Equipment - Other	0.00	0.00	0.00	0.0%
<b>Total 62000 · Equipment</b>	<b>62,985.53</b>	<b>375,000.00</b>	<b>-312,014.47</b>	<b>16.8%</b>
<b>63000 · Programs</b>				
63100 · Adult	719.36	1,000.00	-280.64	71.9%
63200 · Youth	-372.01	6,000.00	-6,372.01	-6.2%
63300 · Outreach	4,431.24	6,000.00	-1,568.76	73.9%
63400 · Foundation Restricted Funds	-4,350.00	5,000.00	-9,350.00	-87.0%
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>428.59</b>	<b>19,000.00</b>	<b>-18,571.41</b>	<b>2.3%</b>
<b>64000 · Personnel</b>				
64010 · Salaries - Director	71,529.40	85,650.00	-14,120.60	83.5%
64020 · Salaries - Other	356,303.43	340,277.00	16,026.43	104.7%
64030 · Hourly Employees	147,634.54	187,518.00	-39,883.46	78.7%
64050 · Payroll Expenses	52,519.81	51,920.00	599.81	101.2%
64070 · Retirement (VRS)	30,083.29	23,248.00	6,835.29	129.4%
64080 · Insurance				
64083 · Insurance, Life (VRS)	-0.38	0.00	-0.38	100.0%
64084 · Insurance, Gen, Liability (VRS)	-0.44	0.00	-0.44	100.0%
64085 · Insurance, Medical (Anthem)	45,561.47	0.00	45,561.47	100.0%
64086 · Insurance, Dental (Anthem)	2,828.94	0.00	2,828.94	100.0%
64080 · Insurance - Other	499.00	51,750.00	-51,251.00	1.0%
<b>Total 64080 · Insurance</b>	<b>48,888.59</b>	<b>51,750.00</b>	<b>-2,861.41</b>	<b>94.5%</b>
64090 · Liability Reserve	0.00	10,125.00	-10,125.00	0.0%

## Eastern Shore Public Library Profit & Loss Budget vs. Actual July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
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%
<b>Total 64000 · Personnel</b>	<b>708,195.68</b>	<b>753,488.00</b>	<b>-45,292.32</b>	<b>94.0%</b>
<b>65000 · Supplies</b>				
65100 · Custodial	1,928.26	5,000.00	-3,071.74	38.6%
65200 · Office	1,482.27	0.00	1,482.27	100.0%
65300 · Library	26,894.19	54,717.00	-27,822.81	49.2%
65400 · Youth Program Supplies	2,061.30	2,000.00	61.30	103.1%
65500 · Archival Supplies	779.68	0.00	779.68	100.0%
<b>Total 65000 · Supplies</b>	<b>33,145.70</b>	<b>61,717.00</b>	<b>-28,571.30</b>	<b>53.7%</b>
<b>66000 · Materials</b>				
66310 · System Materials				
66311 · Books, State Aid	54,530.93	55,021.00	-490.07	99.1%
66312 · Periodicals, State Aid	1,635.06	1,500.00	135.06	109.0%
66313 · Continuations, State Aid	510.53	500.00	10.53	102.1%
66314 · Microforms, State Aid	0.00	500.00	-500.00	0.0%
66315 · Electronic Resources, State Aid	14,034.53	10,000.00	4,034.53	140.3%
66317 · AV, State Aid	5,969.58	7,500.00	-1,530.42	79.6%
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%
<b>Total 66310 · System Materials</b>	<b>78,680.33</b>	<b>79,621.00</b>	<b>-940.67</b>	<b>98.8%</b>
66350 · Affiliates				
66351 · Books, Affiliates	22,598.57	16,500.00	6,098.57	137.0%
<b>Total 66350 · Affiliates</b>	<b>22,598.57</b>	<b>16,500.00</b>	<b>6,098.57</b>	<b>137.0%</b>
66900 · Restricted	10,014.92	12,000.00	-1,985.08	83.5%
<b>Total 66000 · Materials</b>	<b>111,293.82</b>	<b>108,121.00</b>	<b>3,172.82</b>	<b>102.9%</b>
<b>67000 · Other</b>				
67100 · Postage	1,466.81	3,000.00	-1,533.19	48.9%
67200 · Travel & Meals	4,928.09	7,000.00	-2,071.91	70.4%
67210 · Travel - State Aid	0.00	0.00	0.00	0.0%
67300 · Dues	2,996.50	4,000.00	-1,003.50	74.9%
67000 · Other - Other	0.00	102.00	-102.00	0.0%
<b>Total 67000 · Other</b>	<b>9,391.40</b>	<b>14,102.00</b>	<b>-4,710.60</b>	<b>66.6%</b>
<b>68000 · Miscellaneous</b>				
68100 · Bank Fees	79.92	1,000.00	-920.08	8.0%
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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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	1,028.29	5,500.00	-4,471.71	18.7%
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>3,716.33</b>	<b>17,470.00</b>	<b>-13,753.67</b>	<b>21.3%</b>
<b>69000 · Professional Services</b>				
69001 · Professional Services,Financial	18,150.00	17,500.00	650.00	103.7%
69002 · Professional, Library Services	67,237.63	84,135.00	-16,897.37	79.9%
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%
<b>Total 69000 · Professional Services</b>	<b>101,156.20</b>	<b>124,135.00</b>	<b>-22,978.80</b>	<b>81.5%</b>
69005 · Depreciation Expense	28,409.24	0.00	28,409.24	100.0%
<b>Total 60000 · EXPENSES</b>	<b>1,127,150.89</b>	<b>1,687,333.00</b>	<b>-560,182.11</b>	<b>66.8%</b>
<b>Total Expense</b>	<b>1,127,150.89</b>	<b>1,687,333.00</b>	<b>-560,182.11</b>	<b>66.8%</b>
<b>Net Ordinary Income</b>	<b>475,904.18</b>	<b>240,635.00</b>	<b>235,269.18</b>	<b>197.8%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
61103 · Capital	293,719.26	0.00	293,719.26	100.0%
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>293,760.89</b>	<b>16,923.00</b>	<b>276,837.89</b>	<b>1,735.9%</b>
<b>Net Other Income</b>	<b>-293,760.89</b>	<b>-16,923.00</b>	<b>-276,837.89</b>	<b>1,735.9%</b>
<b>Net Income</b>	<b>182,143.29</b>	<b>223,712.00</b>	<b>-41,568.71</b>	<b>81.4%</b>