

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	523,673.72	800,000.00	-276,326.28	65.5%
41000 · Government Income - Other	0.00	0.00	0.00	0.0%
Total 41000 · Government Income	1,533,091.72	1,812,418.00	-279,326.28	84.6%
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	1,412.25	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%
Total 42000 · Contributions	28,118.67	71,100.00	-42,981.33	39.5%
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	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%
Total 43000 · Reimbursements	24,358.03	21,600.00	2,758.03	112.8%
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	0.00	0.00	0.00	0.0%
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%
Total 49000 · Miscellaneous Income	16,172.24	300.00	15,872.24	5,390.7%
Total 40000 · INCOME	1,608,669.90	1,927,968.00	-319,298.10	83.4%
Total Income	1,608,669.90	1,927,968.00	-319,298.10	83.4%
Gross Profit	1,608,669.90	1,927,968.00	-319,298.10	83.4%
Expense				
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	12,972.45	4,000.00	8,972.45	324.3%
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	1,219.70	0.00	1,219.70	100.0%
Total 61100 · Building	56,928.48	95,000.00	-38,071.52	59.9%
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%
Total 61200 · Utilities	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	0.00	15,000.00	-15,000.00	0.0%
Total 61400 · Insurance (VRSA)	0.00	15,000.00	-15,000.00	0.0%
61500 · Computer				
61510 · Computer Hardware	0.00	4,500.00	-4,500.00	0.0%
61511 · Computer Hardware, State	0.00	0.00	0.00	0.0%
61513 · Online Services	39,071.70	27,300.00	11,771.70	143.1%

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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	6,233.45	4,000.00	2,233.45	155.8%
61500 · Computer - Other	0.00	0.00	0.00	0.0%
Total 61500 · Computer	64,855.24	57,900.00	6,955.24	112.0%
Total 61000 · Operations	158,644.09	214,300.00	-55,655.91	74.0%
62000 · Equipment				
62100 · Equipment, General	42,729.81	140,000.00	-97,270.19	30.5%
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%
Total 62300 · Equipment Maintenance	7,425.91	14,000.00	-6,574.09	53.0%
62000 · Equipment - Other	0.00	0.00	0.00	0.0%
Total 62000 · Equipment	59,357.38	375,000.00	-315,642.62	15.8%
63000 · Programs				
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%
Total 63000 · Programs	428.59	19,000.00	-18,571.41	2.3%
64000 · Personnel				
64010 · Salaries - Director	71,529.40	85,650.00	-14,120.60	83.5%
64020 · Salaries - Other	355,010.75	340,277.00	14,733.75	104.3%
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%
Total 64080 · Insurance	48,888.59	51,750.00	-2,861.41	94.5%
64090 · Liability Reserve	0.00	10,125.00	-10,125.00	0.0%

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	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%
Total 64000 · Personnel	706,903.00	753,488.00	-46,585.00	93.8%
65000 · Supplies				
65100 · Custodial	1,928.26	5,000.00	-3,071.74	38.6%
65200 · Office	482.27	0.00	482.27	100.0%
65300 · Library	26,945.51	54,717.00	-27,771.49	49.2%
65400 · Youth Program Supplies	3,170.05	2,000.00	1,170.05	158.5%
65500 · Archival Supplies	779.68	0.00	779.68	100.0%
Total 65000 · Supplies	33,305.77	61,717.00	-28,411.23	54.0%
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	54,657.20	55,021.00	-363.80	99.3%
66312 · Periodicals, State Aid	1,119.49	1,500.00	-380.51	74.6%
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	5,989.54	7,500.00	-1,510.46	79.9%
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	78,310.99	79,621.00	-1,310.01	98.4%
66350 · Affiliates				
66351 · Books, Affiliates	22,598.57	16,500.00	6,098.57	137.0%
Total 66350 · Affiliates	22,598.57	16,500.00	6,098.57	137.0%
66900 · Restricted	10,014.92	12,000.00	-1,985.08	83.5%
Total 66000 · Materials	110,924.48	108,121.00	2,803.48	102.6%
67000 · Other				
67100 · Postage	1,486.80	3,000.00	-1,513.20	49.6%
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%
Total 67000 · Other	9,411.39	14,102.00	-4,690.61	66.7%
68000 · Miscellaneous				
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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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%
Total 68000 · Miscellaneous	3,716.33	17,470.00	-13,753.67	21.3%
69000 · Professional Services				
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	11,401.54	10,000.00	1,401.54	114.0%
Total 69000 · Professional Services	100,753.20	124,135.00	-23,381.80	81.2%
69005 · Depreciation Expense	0.00	0.00	0.00	0.0%
Total 60000 · EXPENSES	1,183,444.23	1,687,333.00	-503,888.77	70.1%
Total Expense	1,183,444.23	1,687,333.00	-503,888.77	70.1%
Net Ordinary Income	425,225.67	240,635.00	184,590.67	176.7%
Other Income/Expense				
Other Expense				
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%
Total Other Expense	293,760.89	16,923.00	276,837.89	1,735.9%
Net Other Income	-293,760.89	-16,923.00	-276,837.89	1,735.9%
Net Income	131,464.78	223,712.00	-92,247.22	58.8%