

Eastern Shore Public Library Profit & Loss Budget vs. Actual July 2023 through June 2024

Ordinary Income/Expense	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Income				
40000 · INCOME				
41000 · Government Income				
41010 · Accomack County	189,668.25	797,601.00	-607,932.75	23.8%
41020 · Northampton County	0.00	253,618.00	-253,618.00	0.0%
41030 · State Aid	62,236.00	248,944.00	-186,708.00	25.0%
41040 · Grants	0.00	260,000.00	-260,000.00	0.0%
Total 41000 · Government Income	251,904.25	1,560,163.00	-1,308,258.75	16.1%
42000 · Contributions				
42010 · ESPL Friends	0.00	5,000.00	-5,000.00	0.0%
42020 · NFL Friends	0.00	4,000.00	-4,000.00	0.0%
42030 · Contributions Unrestricted	0.00	1,000.00	-1,000.00	0.0%
42040 · Contributions Restricted	0.00	5,500.00	-5,500.00	0.0%
42050 · Legacies & Bequests	0.00	100.00	-100.00	0.0%
42060 · Adopt-A-Book	100.00	500.00	-400.00	20.0%
42070 · ESPL Foundation	0.00	55,000.00	-55,000.00	0.0%
42000 · Contributions - Other	0.00	0.00	0.00	0.0%
Total 42000 · Contributions	100.00	71,100.00	-71,000.00	0.1%
43000 · Reimbursements				
43010 · NFL Book Endowment	5,800.00	5,000.00	800.00	116.0%
43020 · Island	144.28	2,000.00	-1,855.72	7.2%
43030 · Cape Charles	208.81	14,000.00	-13,791.19	1.5%
43040 · Book Replacement	0.00	100.00	-100.00	0.0%
43050 · NFL	0.00	500.00	-500.00	0.0%
43000 · Reimbursements - Other	0.00	0.00	0.00	0.0%
Total 43000 · Reimbursements	6,153.09	21,600.00	-15,446.91	28.5%
44000 · Fines & Fees				
44010 · Fines	130.94	0.00	130.94	100.0%
44020 · Photocopying	1,208.71	3,500.00	-2,291.29	34.5%
44030 · Fax	0.00	0.00	0.00	0.0%
44040 · Inter Library Loan	36.00	50.00	-14.00	72.0%
44000 · Fines & Fees - Other	20.90	0.00	20.90	100.0%
Total 44000 · Fines & Fees	1,396.55	3,550.00	-2,153.45	39.3%
45000 · Endowments				
45010 · Edmonds (UBS)	0.00	2,000.00	-2,000.00	0.0%
45020 · General (Merrill Lynch)	0.00	0.00	0.00	0.0%
45090 · Miscellaneous Endowments	149.40	15,000.00	-14,850.60	1.0%
Total 45000 · Endowments	149.40	17,000.00	-16,850.60	0.9%
45500 · GASB 68 Benefit	0.00	0.00	0.00	0.0%

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46000 · Private Grants	0.00	2,000.00	-2,000.00	0.0%
49000 · Miscellaneous Income				
49020 · Driver Education Test Proctorin	0.00	200.00	-200.00	0.0%
49000 · Miscellaneous Income - Other	0.00	100.00	-100.00	0.0%
Total 49000 · Miscellaneous Income	0.00	300.00	-300.00	0.0%
Total 40000 · INCOME	259,703.29	1,675,713.00	-1,416,009.71	15.5%
Total Income	259,703.29	1,675,713.00	-1,416,009.71	15.5%
Gross Profit	259,703.29	1,675,713.00	-1,416,009.71	15.5%
Expense				
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61101 · Building Maintenance	175.00	4,000.00	-3,825.00	4.4%
61102 · Building Maintenance, NFL	375.27	15,000.00	-14,624.73	2.5%
61104 · Building Maintenance - Parksley	44.00	96,746.00	-96,702.00	0.0%
61105 · Rent	0.00	16,000.00	-16,000.00	0.0%
61100 · Building - Other	0.00	0.00	0.00	0.0%
Total 61100 · Building	594.27	131,746.00	-131,151.73	0.5%
61200 · Utilities				
61201 · Fuel Oil	0.00	0.00	0.00	0.0%
61202 · Electricity	582.69	2,000.00	-1,417.31	29.1%
61202.1 · Electricity - NFL	384.55	9,000.00	-8,615.45	4.3%
61202.2 · Electricity - Parksley	723.42	60,000.00	-59,276.58	1.2%
61203 · Telephone	656.43	6,000.00	-5,343.57	10.9%
61204 · Water/Sewer - Parksley	10.00	2,400.00	-2,390.00	0.4%
Total 61200 · Utilities	2,357.09	79,400.00	-77,042.91	3.0%
61300 · Vehicle Operation	159.69	5,000.00	-4,840.31	3.2%
61400 · Insurance (VRSA)	14,445.00	15,000.00	-555.00	96.3%
61500 · Computer				
61510 · Computer Hardware	0.00	0.00	0.00	0.0%
61511 · Computer Hardware, State	0.00	0.00	0.00	0.0%
61513 · Online Services	778.03	27,300.00	-26,521.97	2.8%
61514 · Internet Services, State	458.80	11,100.00	-10,641.20	4.1%
61515 · Computer Software	0.00	0.00	0.00	0.0%
61516 · Computer Software, State	0.00	1,000.00	-1,000.00	0.0%
61517 · Computer Maintenance	0.00	10,000.00	-10,000.00	0.0%
61518 · Technology	0.00	29,550.00	-29,550.00	0.0%
61500 · Computer - Other	0.00	0.00	0.00	0.0%

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Total 61500 · Computer	1,236.83	78,950.00	-77,713.17	1.6%
Total 61000 · Operations	18,792.88	310,096.00	-291,303.12	6.1%
62000 · Equipment				
62100 · Equipment, General	0.00	0.00	0.00	0.0%
62200 · Equipment, State	0.00	137,000.00	-137,000.00	0.0%
62300 · Equipment Maintenance				
62310 · Contractual Services	597.14	14,000.00	-13,402.86	4.3%
62300 · Equipment Maintenance - Other	150.00	0.00	150.00	100.0%
Total 62300 · Equipment Maintenance	747.14	14,000.00	-13,252.86	5.3%
62000 · Equipment - Other	0.00	0.00	0.00	0.0%
Total 62000 · Equipment	747.14	151,000.00	-150,252.86	0.5%
63000 · Programs				
63100 · Adult	0.00	3,427.00	-3,427.00	0.0%
63200 · Youth	0.00	6,000.00	-6,000.00	0.0%
63300 · Outreach	45.00	6,600.00	-6,555.00	0.7%
63400 · Foundation Restricted Funds	0.00	5,000.00	-5,000.00	0.0%
63000 · Programs - Other	0.00	1,000.00	-1,000.00	0.0%
Total 63000 · Programs	45.00	22,027.00	-21,982.00	0.2%
64000 · Personnel				
64010 · Salaries - Director	6,750.00	89,230.00	-82,480.00	7.6%
64020 · Salaries - Other	32,478.10	394,586.00	-362,107.90	8.2%
64030 · Hourly Employees	14,311.75	179,442.00	-165,130.25	8.0%
64050 · Payroll Expenses	4,837.51	56,647.00	-51,809.49	8.5%
64070 · Retirement (VRS)	2,910.74	36,504.00	-33,593.26	8.0%
64080 · Insurance				
64083 · Insurance, Life (VRS)	-0.05	0.00	-0.05	100.0%
64084 · Insurance, Gen, Liability (VRS)	-0.03	0.00	-0.03	100.0%
64085 · Insurance, Medical (Anthem)	4,713.72	0.00	4,713.72	100.0%
64086 · Insurance, Dental (Anthem)	499.96	0.00	499.96	100.0%
64080 · Insurance - Other	0.00	51,750.00	-51,750.00	0.0%
Total 64080 · Insurance	5,213.60	51,750.00	-46,536.40	10.1%
64090 · Liability Reserve	0.00	10,500.00	-10,500.00	0.0%
64100 · Staff & Volunteer Appreciation	0.00	3,000.00	-3,000.00	0.0%
64000 · Personnel - Other	0.00	0.00	0.00	0.0%
Total 64000 · Personnel	66,501.70	821,659.00	-755,157.30	8.1%
65000 · Supplies				
65100 · Custodial	814.01	5,000.00	-4,185.99	16.3%
65200 · Office	1,571.49	0.00	1,571.49	100.0%

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65300 · Library	2,016.86	85,203.00	-83,186.14	2.4%
65400 · Youth Program Supplies	0.00	2,000.00	-2,000.00	0.0%
65500 · Archival Supplies	0.00	0.00	0.00	0.0%
Total 65000 · Supplies	4,402.36	92,203.00	-87,800.64	4.8%
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	4,713.17	63,121.00	-58,407.83	7.5%
66312 · Periodicals, State Aid	515.57	4,000.00	-3,484.43	12.9%
66313 · Continuations, State Aid	0.00	500.00	-500.00	0.0%
66314 · Microforms, State Aid	0.00	0.00	0.00	0.0%
66315 · Electronic Resources, State Aid	17.94	3,500.00	-3,482.06	0.5%
66317 · AV, State Aid	173.43	6,500.00	-6,326.57	2.7%
66320 · Cape Charles Contract #15	205.45	2,000.00	-1,794.55	10.3%
66310 · System Materials - Other	0.00	0.00	0.00	0.0%
Total 66310 · System Materials	5,625.56	79,621.00	-73,995.44	7.1%
66350 · Affiliates				
66351 · Books, Affiliates	2,581.77	16,500.00	-13,918.23	15.6%
Total 66350 · Affiliates	2,581.77	16,500.00	-13,918.23	15.6%
66900 · Restricted	87.20	17,000.00	-16,912.80	0.5%
Total 66000 · Materials	8,294.53	113,121.00	-104,826.47	7.3%
67000 · Other				
67100 · Postage	1.74	3,000.00	-2,998.26	0.1%
67200 · Travel & Meals	565.64	7,000.00	-6,434.36	8.1%
67210 · Travel - State Aid	0.00	0.00	0.00	0.0%
67300 · Dues	810.00	4,000.00	-3,190.00	20.3%
67000 · Other - Other	0.00	102.00	-102.00	0.0%
Total 67000 · Other	1,377.38	14,102.00	-12,724.62	9.8%
68000 · Miscellaneous				
68100 · Bank Fees	0.00	1,000.00	-1,000.00	0.0%
68300 · Refunds	36.98	300.00	-263.02	12.3%
68500 · Advertising	0.00	0.00	0.00	0.0%
68600 · Continuing Education	70.00	5,500.00	-5,430.00	1.3%
68700 · Tangier	0.00	3,000.00	-3,000.00	0.0%
68000 · Miscellaneous - Other	0.00	3,670.00	-3,670.00	0.0%
Total 68000 · Miscellaneous	106.98	13,470.00	-13,363.02	0.8%
69000 · Professional Services				
69001 · Professional Services, Financial	1,475.00	19,200.00	-17,725.00	7.7%
69002 · Professional, Library Services	60,616.65	104,135.00	-43,518.35	58.2%

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Accrual Basis

Eastern Shore Public Library
Profit & Loss Budget vs. Actual
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69003 · Erate Consultant	0.00	7,000.00	-7,000.00	0.0%
69004 · Auditor	5,500.00	5,500.00	0.00	100.0%
69000 · Professional Services - Other	1,363.50	1,700.00	-336.50	80.2%
Total 69000 · Professional Services	68,955.15	137,535.00	-68,579.85	50.1%
69005 · Depreciation Expense	0.00	0.00	0.00	0.0%
Total 60000 · EXPENSES	169,223.12	1,675,213.00	-1,505,989.88	10.1%
Total Expense	169,223.12	1,675,213.00	-1,505,989.88	10.1%
Net Ordinary Income	90,480.17	500.00	89,980.17	18,096.0%
Other Income/Expense				
Other Expense				
61103 · Capital	0.00	0.00	0.00	0.0%
8020 · Miscellaneous	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	90,480.17	500.00	89,980.17	18,096.0%