

Berthoud Community Library District Profit & Loss Budget vs. Actual January through December 2023

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Copies	550.00	700.00	-150.00	78.6%
Donations				
Grants	0.00	8,200.00	-8,200.00	0.0%
Memorials/Designated	6,249.34	4,600.00	1,649.34	135.9%
Undesignated	605.05	1,000.00	-394.95	60.5%
Total Donations	6,854.39	13,800.00	-6,945.61	49.7%
Fees	397.93	500.00	-102.07	79.6%
Interest Earned	685.49	100.00	585.49	685.5%
Property Tax	423,433.15	709,274.00	-285,840.85	59.7%
Reserve Fund/Remodel	0.00	0.00	0.00	0.0%
SOT Tax	16,603.32	40,000.00	-23,396.68	41.5%
Total Income	448,524.28	764,374.00	-315,849.72	58.7%
Gross Profit	448,524.28	764,374.00	-315,849.72	58.7%
Expense				
Accounting / Payroll Service	729.00	12,000.00	-11,271.00	6.1%
Advertising	519.03	12,000.00	-11,480.97	4.3%
Attorney	0.00	15,000.00	-15,000.00	0.0%
Collection Development				
Audiovisual				
Adult Audiobooks	534.37	5,000.00	-4,465.63	10.7%
Children's Audiobooks	39.99	1,500.00	-1,460.01	2.7%
DVD - Adult	1,063.27	4,000.00	-2,936.73	26.6%
DVD - Youth	14.99	1,500.00	-1,485.01	1.0%
Audiovisual - Other	141.95			
Total Audiovisual	1,794.57	12,000.00	-10,205.43	15.0%
Digital Materials				
E Books	4,000.00	4,000.00	0.00	100.0%
Total Digital Materials	4,000.00	4,000.00	0.00	100.0%
Online Resources	255.00	11,000.00	-10,745.00	2.3%
Print Materials				
Adult	3,515.04	16,000.00	-12,484.96	22.0%
Children's	2,405.70	16,000.00	-13,594.30	15.0%
Periodicals	791.50	3,500.00	-2,708.50	22.6%
Total Print Materials	6,712.24	35,500.00	-28,787.76	18.9%
Video Streaming	0.00	500.00	-500.00	0.0%

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Total Collection Development	12,761.81	63,000.00	-50,238.19	20.3%
Copier Lease	818.35	3,500.00	-2,681.65	23.4%
Courier	0.00	4,000.00	-4,000.00	0.0%
Donation				
Grants	9,007.85	8,200.00	807.85	109.9%
Memorials/Designated	3,777.71	4,600.00	-822.29	82.1%
Undesignated	87.78	1,000.00	-912.22	8.8%
Total Donation	12,873.34	13,800.00	-926.66	93.3%
Furnishings	43,105.29	50,000.00	-6,894.71	86.2%
Hospitality	20.59	750.00	-729.41	2.7%
Lost book refund	33.00	250.00	-217.00	13.2%
Maintenance				
Carpet Cleaning	0.00	2,500.00	-2,500.00	0.0%
Custodial Services	2,100.00	10,000.00	-7,900.00	21.0%
Lawn Care/Snow Removal	3,514.35	10,000.00	-6,485.65	35.1%
Repairs	3,089.50	15,000.00	-11,910.50	20.6%
Security/Alarm	575.84	300.00	275.84	191.9%
Supplies	407.96	1,500.00	-1,092.04	27.2%
Total Maintenance	9,687.65	39,300.00	-29,612.35	24.7%
Pension	3,800.61	14,000.00	-10,199.39	27.1%
Professional Development	452.92	10,000.00	-9,547.08	4.5%
Professional Memberships	745.00	5,600.00	-4,855.00	13.3%
Programming				
Adult	1,189.43	3,500.00	-2,310.57	34.0%
Youth	3,175.77	5,500.00	-2,324.23	57.7%
Total Programming	4,365.20	9,000.00	-4,634.80	48.5%
Reserves	0.00	50,000.00	-50,000.00	0.0%
Supplies				
Library Supplies	539.77	3,500.00	-2,960.23	15.4%
Office Supplies	874.90	2,700.00	-1,825.10	32.4%
Programming supplies	422.62	2,500.00	-2,077.38	16.9%
Staff Appreciation	0.00	1,500.00	-1,500.00	0.0%
Total Supplies	1,837.29	10,200.00	-8,362.71	18.0%
Tax Collection Fees	8,466.22	17,000.00	-8,533.78	49.8%
Technology				
Computer Maintenance	4,760.00	8,400.00	-3,640.00	56.7%
Hardware	18,952.18	5,000.00	13,952.18	379.0%
ILS	2,153.50	2,500.00	-346.50	86.1%
Internet Connection	975.06	3,200.00	-2,224.94	30.5%
Office Equipment	29.68	1,500.00	-1,470.32	2.0%

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Software	1,061.02	7,000.00	-5,938.98	15.2%
Total Technology	27,931.44	27,600.00	331.44	101.2%
Telephone	490.34	2,200.00	-1,709.66	22.3%
Utilities	3,517.69	12,000.00	-8,482.31	29.3%
60000 · Insurance				
60100 · Aflac	-121.69			
60200 · Medical/Dental/Vision	9,230.58	40,000.00	-30,769.42	23.1%
60250 · Property & Liability	0.00	7,700.00	-7,700.00	0.0%
60350 · Worker's Compensation	0.00	1,500.00	-1,500.00	0.0%
Total 60000 · Insurance	9,108.89	49,200.00	-40,091.11	18.5%
66000 · Payroll Expense				
66100 · Payroll Tax Expense	9,740.39	34,000.00	-24,259.61	28.6%
66200 · Salaries	121,819.79	345,000.00	-223,180.21	35.3%
Total 66000 · Payroll Expense	131,560.18	379,000.00	-247,439.82	34.7%
Total Expense	272,823.84	799,400.00	-526,576.16	34.1%
Net Ordinary Income	175,700.44	-35,026.00	210,726.44	-501.6%
Net Income	175,700.44	-35,026.00	210,726.44	-501.6%