

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

	Jan - Dec 23	Budget
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Copies	165.25	700.00
Donations		
Grants	0.00	8,200.00
Memorials/Designated	0.00	4,600.00
Undesignated	246.20	1,000.00
<b>Total Donations</b>	246.20	13,800.00
Fees	128.99	500.00
Interest Earned	137.07	100.00
Property Tax	274,337.06	709,274.00
Reserve Fund/Remodel	0.00	50,000.00
SOT Tax	7,994.10	40,000.00
<b>Total Income</b>	283,008.67	814,374.00
<b>Gross Profit</b>	283,008.67	814,374.00
<b>Expense</b>		
Accounting / Payroll Service	377.00	12,000.00
Advertising	448.76	12,000.00
Attorney	0.00	15,000.00
Collection Development		
Audiovisual		
Adult Audiobooks	277.93	5,000.00
Children's Audiobooks	39.99	1,500.00
DVD - Adult	299.37	4,000.00
DVD - Youth	14.99	1,500.00
Audiovisual - Other	141.95	
<b>Total Audiovisual</b>	774.23	12,000.00
Digital Materials		
E Books	4,000.00	4,000.00
<b>Total Digital Materials</b>	4,000.00	4,000.00
Online Resources	0.00	11,000.00
Print Materials		
Adult	1,890.12	16,000.00
Children's	1,419.25	16,000.00
Periodicals	0.00	3,500.00
<b>Total Print Materials</b>	3,309.37	35,500.00
Video Streaming	0.00	500.00
<b>Total Collection Development</b>	8,083.60	63,000.00
Copier Lease	547.92	3,500.00
Courier	0.00	4,000.00
Donation		
Grants	6,000.00	8,200.00
Memorials/Designated	0.00	4,600.00
Undesignated	0.00	1,000.00
<b>Total Donation</b>	6,000.00	13,800.00
Furnishings	0.00	50,000.00
Hospitality	20.59	750.00
Lost book refund	0.00	250.00
Maintenance		
Carpet Cleaning	0.00	2,500.00
Custodial Services	0.00	10,000.00
Lawn Care/Snow Removal	1,501.50	10,000.00
Repairs	130.00	15,000.00
Security/Alarm	0.00	300.00

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

	Jan - Dec 23	Budget
Supplies	43.98	1,500.00
<b>Total Maintenance</b>	<b>1,675.48</b>	<b>39,300.00</b>
Pension	1,800.38	14,000.00
Professional Development	100.00	10,000.00
Professional Memberships	456.00	5,600.00
Programming		
Adult	168.25	3,500.00
Youth	642.12	5,500.00
Programming - Other	123.39	
<b>Total Programming</b>	<b>933.76</b>	<b>9,000.00</b>
Reserves	0.00	50,000.00
Supplies		
Library Supplies	0.00	3,500.00
Office Supplies	261.14	2,700.00
Programming supplies	198.59	2,500.00
Staff Appreciation	0.00	1,500.00
<b>Total Supplies</b>	<b>459.73</b>	<b>10,200.00</b>
Tax Collection Fees	5,487.85	17,000.00
Technology		
Computer Maintenance	0.00	8,400.00
Hardware	695.00	5,000.00
ILS	130.00	2,500.00
Internet Connection	261.76	3,200.00
Office Equipment	0.00	1,500.00
Software	0.00	7,000.00
<b>Total Technology</b>	<b>1,086.76</b>	<b>27,600.00</b>
Telephone	177.74	2,200.00
Utilities	1,251.51	12,000.00
60000 · Insurance		
60100 · Aflac	227.53	
60200 · Medical/Dental/Vision	4,648.02	40,000.00
60250 · Property & Liability	0.00	7,700.00
60350 · Worker's Compensation	0.00	1,500.00
<b>Total 60000 · Insurance</b>	<b>4,875.55</b>	<b>49,200.00</b>
66000 · Payroll Expense		
66100 · Payroll Tax Expense	3,852.98	34,000.00
66200 · Salaries	47,117.60	345,000.00
<b>Total 66000 · Payroll Expense</b>	<b>50,970.58</b>	<b>379,000.00</b>
<b>Total Expense</b>	<b>84,753.21</b>	<b>799,400.00</b>
<b>Net Ordinary Income</b>	<b>198,255.46</b>	<b>14,974.00</b>
<b>Net Income</b>	<b>198,255.46</b>	<b>14,974.00</b>

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

	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Copies	-534.75	23.6%
Donations		
Grants	-8,200.00	0.0%
Memorials/Designated	-4,600.00	0.0%
Undesignated	-753.80	24.6%
<b>Total Donations</b>	-13,553.80	1.8%
Fees	-371.01	25.8%
Interest Earned	37.07	137.1%
Property Tax	-434,936.94	38.7%
Reserve Fund/Remodel	-50,000.00	0.0%
SOT Tax	-32,005.90	20.0%
<b>Total Income</b>	-531,365.33	34.8%
<b>Gross Profit</b>	-531,365.33	34.8%
<b>Expense</b>		
Accounting / Payroll Service	-11,623.00	3.1%
Advertising	-11,551.24	3.7%
Attorney	-15,000.00	0.0%
Collection Development		
Audiovisual		
Adult Audiobooks	-4,722.07	5.6%
Children's Audiobooks	-1,460.01	2.7%
DVD - Adult	-3,700.63	7.5%
DVD - Youth	-1,485.01	1.0%
Audiovisual - Other		
<b>Total Audiovisual</b>	-11,225.77	6.5%
Digital Materials		
E Books	0.00	100.0%
<b>Total Digital Materials</b>	0.00	100.0%
Online Resources	-11,000.00	0.0%
Print Materials		
Adult	-14,109.88	11.8%
Children's	-14,580.75	8.9%
Periodicals	-3,500.00	0.0%
<b>Total Print Materials</b>	-32,190.63	9.3%
Video Streaming	-500.00	0.0%
<b>Total Collection Development</b>	-54,916.40	12.8%
Copier Lease	-2,952.08	15.7%
Courier	-4,000.00	0.0%
Donation		
Grants	-2,200.00	73.2%
Memorials/Designated	-4,600.00	0.0%
Undesignated	-1,000.00	0.0%
<b>Total Donation</b>	-7,800.00	43.5%
Furnishings	-50,000.00	0.0%
Hospitality	-729.41	2.7%
Lost book refund	-250.00	0.0%
Maintenance		
Carpet Cleaning	-2,500.00	0.0%
Custodial Services	-10,000.00	0.0%
Lawn Care/Snow Removal	-8,498.50	15.0%
Repairs	-14,870.00	0.9%
Security/Alarm	-300.00	0.0%

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

	\$ Over Budget	% of Budget
Supplies	-1,456.02	2.9%
<b>Total Maintenance</b>	-37,624.52	4.3%
Pension	-12,199.62	12.9%
Professional Development	-9,900.00	1.0%
Professional Memberships	-5,144.00	8.1%
Programming		
Adult	-3,331.75	4.8%
Youth	-4,857.88	11.7%
Programming - Other		
<b>Total Programming</b>	-8,066.24	10.4%
Reserves	-50,000.00	0.0%
Supplies		
Library Supplies	-3,500.00	0.0%
Office Supplies	-2,438.86	9.7%
Programming supplies	-2,301.41	7.9%
Staff Appreciation	-1,500.00	0.0%
<b>Total Supplies</b>	-9,740.27	4.5%
Tax Collection Fees	-11,512.15	32.3%
Technology		
Computer Maintenance	-8,400.00	0.0%
Hardware	-4,305.00	13.9%
ILS	-2,370.00	5.2%
Internet Connection	-2,938.24	8.2%
Office Equipment	-1,500.00	0.0%
Software	-7,000.00	0.0%
<b>Total Technology</b>	-26,513.24	3.9%
Telephone	-2,022.26	8.1%
Utilities	-10,748.49	10.4%
60000 · Insurance		
60100 · Aflac		
60200 · Medical/Dental/Vision	-35,351.98	11.6%
60250 · Property & Liability	-7,700.00	0.0%
60350 · Worker's Compensation	-1,500.00	0.0%
<b>Total 60000 · Insurance</b>	-44,324.45	9.9%
66000 · Payroll Expense		
66100 · Payroll Tax Expense	-30,147.02	11.3%
66200 · Salaries	-297,882.40	13.7%
<b>Total 66000 · Payroll Expense</b>	-328,029.42	13.4%
<b>Total Expense</b>	-714,646.79	10.6%
<b>Net Ordinary Income</b>	183,281.46	1,324.0%
<b>Net Income</b>	<b>183,281.46</b>	<b>1,324.0%</b>