

**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	286.00	700.00	-414.00	40.9%
Donations				
Grants	0.00	8,200.00	-8,200.00	0.0%
Memorials/Designated	0.00	4,600.00	-4,600.00	0.0%
Undesignated	442.00	1,000.00	-558.00	44.2%
Total Donations	442.00	13,800.00	-13,358.00	3.2%
Fees	324.47	500.00	-175.53	64.9%
Interest Earned	368.93	100.00	268.93	368.9%
Property Tax	316,532.50	709,274.00	-392,741.50	44.6%
Reserve Fund/Remodel	0.00	0.00	0.00	0.0%
SOT Tax	12,587.88	40,000.00	-27,412.12	31.5%
Total Income	330,541.78	764,374.00	-433,832.22	43.2%
Gross Profit	330,541.78	764,374.00	-433,832.22	43.2%
Expense				
Accounting / Payroll Service	553.00	12,000.00	-11,447.00	4.6%
Advertising	273.76	12,000.00	-11,726.24	2.3%
Attorney	0.00	15,000.00	-15,000.00	0.0%
Collection Development				
Audiovisual				
Adult Audiobooks	839.30	5,000.00	-4,160.70	16.8%
Children's Audiobooks	39.99	1,500.00	-1,460.01	2.7%
DVD - Adult	810.64	4,000.00	-3,189.36	20.3%
DVD - Youth	14.99	1,500.00	-1,485.01	1.0%
Audiovisual - Other	141.95			
Total Audiovisual	1,846.87	12,000.00	-10,153.13	15.4%
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	3,008.40	16,000.00	-12,991.60	18.8%
Children's	2,986.88	16,000.00	-13,013.12	18.7%
Periodicals	791.50	3,500.00	-2,708.50	22.6%
Total Print Materials	6,786.78	35,500.00	-28,713.22	19.1%
Video Streaming	0.00	500.00	-500.00	0.0%

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Total Collection Development	12,888.65	63,000.00	-50,111.35	20.5%
Copier Lease	547.92	3,500.00	-2,952.08	15.7%
Courier	0.00	4,000.00	-4,000.00	0.0%
Donation				
Grants	6,000.00	8,200.00	-2,200.00	73.2%
Memorials/Designated	3,747.39	4,600.00	-852.61	81.5%
Undesignated	0.00	1,000.00	-1,000.00	0.0%
Total Donation	9,747.39	13,800.00	-4,052.61	70.6%
Furnishings	42,758.61	50,000.00	-7,241.39	85.5%
Hospitality	20.59	750.00	-729.41	2.7%
Lost book refund	17.00	250.00	-233.00	6.8%
Maintenance				
Carpet Cleaning	0.00	2,500.00	-2,500.00	0.0%
Custodial Services	600.00	10,000.00	-9,400.00	6.0%
Lawn Care/Snow Removal	3,398.85	10,000.00	-6,601.15	34.0%
Repairs	1,793.26	15,000.00	-13,206.74	12.0%
Security/Alarm	0.00	300.00	-300.00	0.0%
Supplies	303.41	1,500.00	-1,196.59	20.2%
Total Maintenance	6,095.52	39,300.00	-33,204.48	15.5%
Pension	2,700.57	14,000.00	-11,299.43	19.3%
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	606.15	3,500.00	-2,893.85	17.3%
Youth	2,756.95	5,500.00	-2,743.05	50.1%
Total Programming	3,363.10	9,000.00	-5,636.90	37.4%
Reserves	0.00	50,000.00	-50,000.00	0.0%
Supplies				
Library Supplies	12.39	3,500.00	-3,487.61	0.4%
Office Supplies	863.28	2,700.00	-1,836.72	32.0%
Programming supplies	198.59	2,500.00	-2,301.41	7.9%
Staff Appreciation	0.00	1,500.00	-1,500.00	0.0%
Total Supplies	1,074.26	10,200.00	-9,125.74	10.5%
Tax Collection Fees	6,331.81	17,000.00	-10,668.19	37.2%
Technology				
Computer Maintenance	2,365.00	8,400.00	-6,035.00	28.2%
Hardware	18,672.18	5,000.00	13,672.18	373.4%
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	0.00	1,500.00	-1,500.00	0.0%

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Software	262.02	7,000.00	-6,737.98	3.7%
Total Technology	24,427.76	27,600.00	-3,172.24	88.5%
Telephone	490.34	2,200.00	-1,709.66	22.3%
Utilities	2,597.12	12,000.00	-9,402.88	21.6%
60000 · Insurance				
60100 · Aflac	-121.69			
60200 · Medical/Dental/Vision	6,906.57	40,000.00	-33,093.43	17.3%
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	6,784.88	49,200.00	-42,415.12	13.8%
66000 · Payroll Expense				
66100 · Payroll Tax Expense	7,745.24	34,000.00	-26,254.76	22.8%
66200 · Salaries	96,365.31	345,000.00	-248,634.69	27.9%
Total 66000 · Payroll Expense	104,110.55	379,000.00	-274,889.45	27.5%
Total Expense	225,980.75	799,400.00	-573,419.25	28.3%
Net Ordinary Income	104,561.03	-35,026.00	139,587.03	-298.5%
Net Income	104,561.03	-35,026.00	139,587.03	-298.5%