

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	665.25	700.00	-34.75	95.0%
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	618.23	1,000.00	-381.77	61.8%
Total Donations	6,867.57	13,800.00	-6,932.43	49.8%
Fees	440.39	500.00	-59.61	88.1%
Interest Earned	1,200.92	100.00	1,100.92	1,200.9%
Property Tax	488,809.28	709,274.00	-220,464.72	68.9%
Reserve Fund/Remodel	0.00	0.00	0.00	0.0%
SOT Tax	20,798.60	40,000.00	-19,201.40	52.0%
Total Income	518,782.01	764,374.00	-245,591.99	67.9%
Gross Profit	518,782.01	764,374.00	-245,591.99	67.9%
Expense				
Accounting / Payroll Service	5,905.00	12,000.00	-6,095.00	49.2%
Advertising	5,476.29	12,000.00	-6,523.71	45.6%
Attorney	0.00	15,000.00	-15,000.00	0.0%
Collection Development				
Audiovisual				
Adult Audiobooks	1,118.23	5,000.00	-3,881.77	22.4%
Children's Audiobooks	39.99	1,500.00	-1,460.01	2.7%
DVD - Adult	1,464.32	4,000.00	-2,535.68	36.6%
DVD - Youth	14.99	1,500.00	-1,485.01	1.0%
Audiovisual - Other	141.95			
Total Audiovisual	2,779.48	12,000.00	-9,220.52	23.2%
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	2,927.35	11,000.00	-8,072.65	26.6%
Print Materials				
Adult	4,472.49	16,000.00	-11,527.51	28.0%
Children's	3,513.94	16,000.00	-12,486.06	22.0%
Periodicals	791.50	3,500.00	-2,708.50	22.6%
Total Print Materials	8,777.93	35,500.00	-26,722.07	24.7%
Video Streaming	500.00	500.00	0.00	100.0%

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

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
Total Collection Development	18,984.76	63,000.00	-44,015.24	30.1%
Copier Lease	1,088.35	3,500.00	-2,411.65	31.1%
Courier	0.00	4,000.00	-4,000.00	0.0%
Donation				
Grants	8,927.85	8,200.00	727.85	108.9%
Memorials/Designated	5,628.65	4,600.00	1,028.65	122.4%
Undesignated	87.78	1,000.00	-912.22	8.8%
Total Donation	14,644.28	13,800.00	844.28	106.1%
Furnishings	45,422.02	50,000.00	-4,577.98	90.8%
Hospitality	20.59	750.00	-729.41	2.7%
Lost book refund	112.98	250.00	-137.02	45.2%
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	3,845.79	15,000.00	-11,154.21	25.6%
Security/Alarm	575.84	300.00	275.84	191.9%
Supplies	511.65	1,500.00	-988.35	34.1%
Total Maintenance	10,547.63	39,300.00	-28,752.37	26.8%
Pension	4,700.80	14,000.00	-9,299.20	33.6%
Professional Development	2,427.92	10,000.00	-7,572.08	24.3%
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	3,627.68	5,500.00	-1,872.32	66.0%
Total Programming	4,817.11	9,000.00	-4,182.89	53.5%
Reserves	0.00	50,000.00	-50,000.00	0.0%
Supplies				
Library Supplies	615.54	3,500.00	-2,884.46	17.6%
Office Supplies	1,081.53	2,700.00	-1,618.47	40.1%
Programming supplies	1,279.78	2,500.00	-1,220.22	51.2%
Staff Appreciation	0.00	1,500.00	-1,500.00	0.0%
Total Supplies	2,976.85	10,200.00	-7,223.15	29.2%
Tax Collection Fees	9,773.58	17,000.00	-7,226.42	57.5%
Technology				
Computer Maintenance	7,155.00	8,400.00	-1,245.00	85.2%
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	1,101.96	3,200.00	-2,098.04	34.4%
Office Equipment	42.67	1,500.00	-1,457.33	2.8%

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

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
Software	1,061.02	7,000.00	-5,938.98	15.2%
Total Technology	30,466.33	27,600.00	2,866.33	110.4%
Telephone	490.34	2,200.00	-1,709.66	22.3%
Utilities	4,263.87	12,000.00	-7,736.13	35.5%
60000 · Insurance				
60100 · Aflac	-121.69			
60200 · Medical/Dental/Vision	13,140.33	40,000.00	-26,859.67	32.9%
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	13,018.64	49,200.00	-36,181.36	26.5%
66000 · Payroll Expense				
66100 · Payroll Tax Expense	11,604.07	34,000.00	-22,395.93	34.1%
66200 · Salaries	146,322.06	345,000.00	-198,677.94	42.4%
Total 66000 · Payroll Expense	157,926.13	379,000.00	-221,073.87	41.7%
Total Expense	333,808.47	799,400.00	-465,591.53	41.8%
Net Ordinary Income	184,973.54	-35,026.00	219,999.54	-528.1%
Net Income	184,973.54	-35,026.00	219,999.54	-528.1%