

**Valley City Barnes County Public Library**  
**Profit & Loss Budget vs. Actual**  
 January through May 2024

	Jan - May 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Government Income</b>				
<b>City Fund Income</b>				
City Property Mills	73,882.74	180,600.00	-106,717.26	40.9%
Homestead Credit, City	0.00	0.00	0.00	0.0%
State Aid Public Libraries	0.00	7,500.00	-7,500.00	0.0%
<b>Total City Fund Income</b>	73,882.74	188,100.00	-114,217.26	39.3%
<b>County Fund Income</b>				
County Penalty and Interest	167.28	250.00	-82.72	66.9%
County Property Mills	137,094.11	149,172.59	-12,078.48	91.9%
Homestead Credit County	0.00	300.00	-300.00	0.0%
State Aid Public Libraries	0.00	8,500.00	-8,500.00	0.0%
State Aid Telecom	1,252.79	1,250.00	2.79	100.2%
<b>Total County Fund Income</b>	138,514.18	159,472.59	-20,958.41	86.9%
<b>Total Government Income</b>	212,396.92	347,572.59	-135,175.67	61.1%
<b>Light Up the Library</b>	4,360.00			
<b>Local Donat., Grants, Fund Rais</b>				
<b>Community Donations</b>				
<b>Donations</b>				
Childrens' Programming	200.00	5,000.00	-4,800.00	4.0%
Roof	5,200.00			
Donations - Other	230.37	1,000.00	-769.63	23.0%
<b>Total Donations</b>	5,630.37	6,000.00	-369.63	93.8%
<b>Special Events(Fund Raising)</b>	0.00	1,000.00	-1,000.00	0.0%
<b>Total Community Donations</b>	5,630.37	7,000.00	-1,369.63	80.4%
<b>Summer Reading Prog. Income</b>	0.00	1,000.00	-1,000.00	0.0%
<b>Total Local Donat., Grants, Fund Rais</b>	5,630.37	8,000.00	-2,369.63	70.4%
<b>Other Income</b>				
<b>Interest Earned</b>				
Dacotah Bank Interest	517.39			
<b>Total Interest Earned</b>	517.39			
<b>Library Services Income</b>				
Book Sales	4.45			
Credit Card Machine	-6.97			
Fax Income	67.00	150.00	-83.00	44.7%
Fines Collected	0.00	50.00	-50.00	0.0%
ILL Postage Paid	45.00	100.00	-55.00	45.0%
Misc./headphones	366.65	500.00	-133.35	73.3%
Photocopy/Copy income	315.90	900.00	-584.10	35.1%
<b>Total Library Services Income</b>	792.03	1,700.00	-907.97	46.6%
<b>Other Funds Source</b>				
BC Housing Authority	1,300.00	1,000.00	300.00	130.0%
BC Museum ILS Cost Share	0.00	500.00	-500.00	0.0%
Litchville Elem. ILS Cost Share	0.00	500.00	-500.00	0.0%
<b>Total Other Funds Source</b>	1,300.00	2,000.00	-700.00	65.0%
<b>Transfer from Memorial Account</b>	0.00	10,000.00	-10,000.00	0.0%
<b>Total Other Income</b>	2,609.42	13,700.00	-11,090.58	19.0%
<b>Total Income</b>	224,996.71	369,272.59	-144,275.88	60.9%
<b>Gross Profit</b>	224,996.71	369,272.59	-144,275.88	60.9%

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Expense	Jan - May 24	Budget	\$ Over Budget	% of Budget
<b>1 People - Who We Are</b>				
Employee Benefits				
Director Health Insurance	3,269.60	9,615.00	-6,345.40	34.0%
Director HSA	3,150.00	3,150.00	0.00	100.0%
ND Workers Compensation	0.00	550.00	-550.00	0.0%
SEP - Employee	3,657.85	9,200.00	-5,542.15	39.8%
<b>Total Employee Benefits</b>	10,077.45	22,515.00	-12,437.55	44.8%
Payroll				
Direct Deposit Fees	259.00	600.00	-341.00	43.2%
Employee Payroll	83,361.09	215,143.80	-131,782.71	38.7%
Medicare Expense	1,208.74	3,119.57	-1,910.83	38.7%
Social Security Expense	5,168.38	13,338.92	-8,170.54	38.7%
Payroll - Other	-269.23			
<b>Total Payroll</b>	89,727.98	232,202.29	-142,474.31	38.6%
Staff Development				
In House Training	158.30	250.00	-91.70	63.3%
Memberships and Dues	541.00	750.00	-209.00	72.1%
Off Site Trning & Conf & Virt	46.61	2,000.00	-1,953.39	2.3%
<b>Total Staff Development</b>	745.91	3,000.00	-2,254.09	24.9%
<b>Total 1 People - Who We Are</b>	100,551.34	257,717.29	-157,165.95	39.0%
<b>2 Prod, Prog, Svc - What We Do</b>				
Lib Prog-In Person & Virtual				
Adult Programs	898.74	1,200.00	-301.26	74.9%
Children's Programs	1,618.32	1,000.00	618.32	161.8%
Outreach Programs	10.00	1,000.00	-990.00	1.0%
Summer Reading Prog - Grant	2,334.30			
Summer Reading Program	4,171.82	4,000.00	171.82	104.3%
Teen Programs	174.90	1,200.00	-1,025.10	14.6%
<b>Total Lib Prog-In Person &amp; Virtual</b>	9,208.08	8,400.00	808.08	109.6%
Library Materials				
Physical Materials				
Audio (Audio Books)	0.00	200.00	-200.00	0.0%
Book - Adults	3,865.22	8,000.00	-4,134.78	48.3%
Book - Juvenile	3,791.25	8,000.00	-4,208.75	47.4%
Book - Large Print	2,898.36	6,000.00	-3,101.64	48.3%
Book - Young Adult	913.89	3,000.00	-2,086.11	30.5%
Circulating Kits	34.00	1,000.00	-966.00	3.4%
Material Processing Supplies	3,642.95	3,500.00	142.95	104.1%
Newspaper	447.89	1,000.00	-552.11	44.8%
OCLC CAT Express	0.00	2,200.00	-2,200.00	0.0%
Periodicals	541.32	500.00	41.32	108.3%
Video (DVD)	2,417.86	5,000.00	-2,582.14	48.4%
<b>Total Physical Materials</b>	18,552.74	38,400.00	-19,847.26	48.3%
Virtual Materials				
eBooks (Overdrive)	0.00	2,000.00	-2,000.00	0.0%
ODIN	73.00	300.00	-227.00	24.3%
<b>Total Virtual Materials</b>	73.00	2,300.00	-2,227.00	3.2%
<b>Total Library Materials</b>	18,625.74	40,700.00	-22,074.26	45.8%

## Valley City Barnes County Public Library

## Profit &amp; Loss Budget vs. Actual

January through May 2024

06/14/24

Accrual Basis

	Jan - May 24	Budget	\$ Over Budget	% of Budget
<b>Library Services</b>				
Advertising & Marketing	2,509.49	5,200.00	-2,690.51	48.3%
Copier Expense	988.80	2,000.00	-1,011.20	49.4%
Credit Card Machine Processing	113.22	200.00	-86.78	56.6%
DVD resurfacing	125.00	400.00	-275.00	31.3%
ILS System	0.00	4,600.00	-4,600.00	0.0%
Postage for ongoing ILL	93.06	200.00	-106.94	46.5%
Website Maintenance-Firespring	0.00	1,440.00	-1,440.00	0.0%
Zero Client Annual	956.00	1,000.00	-44.00	95.6%
<b>Total Library Services</b>	<b>4,785.57</b>	<b>15,040.00</b>	<b>-10,254.43</b>	<b>31.8%</b>
<b>Total 2 Prod, Prog, Svc - What We Do</b>	<b>32,619.39</b>	<b>64,140.00</b>	<b>-31,520.61</b>	<b>50.9%</b>
<b>3 Facility &amp; Infrastructure</b>				
<b>Facility Maintenance</b>				
<b>Exterior</b>				
Exterior Maintenance Exp.				
Building Supplies	45.80	200.00	-154.20	22.9%
General Maintenance & Repair	592.93	800.00	-207.07	74.1%
Yearly Flag Replacement x 4	0.00	325.00	-325.00	0.0%
<b>Total Exterior Maintenance Exp.</b>	<b>638.73</b>	<b>1,325.00</b>	<b>-686.27</b>	<b>48.2%</b>
<b>Grounds Maintenance</b>				
Flower Beds	68.63	1,500.00	-1,431.37	4.6%
Snow & Ice Removal	682.50	1,200.00	-517.50	56.9%
<b>Total Grounds Maintenance</b>	<b>751.13</b>	<b>2,700.00</b>	<b>-1,948.87</b>	<b>27.8%</b>
<b>Total Exterior</b>	<b>1,389.86</b>	<b>4,025.00</b>	<b>-2,635.14</b>	<b>34.5%</b>
<b>Interior</b>				
<b>Int Maint &amp; Rep</b>				
Elevator Maint. Expense	0.00	2,100.00	-2,100.00	0.0%
Furnace Maint. & Repair	0.00	500.00	-500.00	0.0%
Interior Repairs	533.69	500.00	33.69	106.7%
Library Furniture	407.96	750.00	-342.04	54.4%
<b>Total Int Maint &amp; Rep</b>	<b>941.65</b>	<b>3,850.00</b>	<b>-2,908.35</b>	<b>24.5%</b>
<b>Janitorial</b>				
Floor Mat Service - Aramark	765.40	1,500.00	-734.60	51.0%
Janitorial Services (Open Door)	1,580.00	4,000.00	-2,420.00	39.5%
Janitorial Supplies	1,129.54	3,000.00	-1,870.46	37.7%
<b>Total Janitorial</b>	<b>3,474.94</b>	<b>8,500.00</b>	<b>-5,025.06</b>	<b>40.9%</b>
<b>Total Interior</b>	<b>4,416.59</b>	<b>12,350.00</b>	<b>-7,933.41</b>	<b>35.8%</b>
<b>Total Facility Maintenance</b>	<b>5,806.45</b>	<b>16,375.00</b>	<b>-10,568.55</b>	<b>35.5%</b>
<b>Insurance &amp; Utilities</b>				
Insurance -Building	0.00	2,400.00	-2,400.00	0.0%
<b>Utilities</b>				
Electric	2,070.46	4,800.00	-2,729.54	43.1%
Electrowatchman	540.00	540.00	0.00	100.0%
Garbage	471.00	1,000.00	-529.00	47.1%
Infrastr R &R	75.00	150.00	-75.00	50.0%
Natural Gas -MDU	1,085.30	2,600.00	-1,514.70	41.7%
Storm Sewer	114.60	350.00	-235.40	32.7%
Telephone Expense-BEK	1,349.28	3,400.00	-2,050.72	39.7%
Water	183.43	500.00	-316.57	36.7%
<b>Total Utilities</b>	<b>5,889.07</b>	<b>13,340.00</b>	<b>-7,450.93</b>	<b>44.1%</b>
<b>Total Insurance &amp; Utilities</b>	<b>5,889.07</b>	<b>15,740.00</b>	<b>-9,850.93</b>	<b>37.4%</b>

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	<u>Jan - May 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Staff Space &amp; Usage</b>				
<b>IT System</b>				
<b>Equipment Computer</b>	1,422.41	2,000.00	-577.59	71.1%
<b>Internet Filtering Subscription</b>	0.00	650.00	-650.00	0.0%
<b>Outside IT Expense</b>	2,710.40	7,000.00	-4,289.60	38.7%
<b>Software Expense</b>	3,074.43	1,000.00	2,074.43	307.4%
<b>Total IT System</b>	7,207.24	10,650.00	-3,442.76	67.7%
<b>Prof Contract Services</b>				
<b>Auditor Fees</b>	0.00	1,250.00	-1,250.00	0.0%
<b>Total Prof Contract Services</b>	0.00	1,250.00	-1,250.00	0.0%
<b>Staff Office</b>				
<b>Dues &amp; Fees</b>	150.02	460.00	-309.98	32.6%
<b>Office Furniture</b>	49.99	750.00	-700.01	6.7%
<b>Office Supplies</b>	1,409.34	1,500.00	-90.66	94.0%
<b>Postage, Mailing Service</b>	148.04	500.00	-351.96	29.6%
<b>Total Staff Office</b>	1,757.39	3,210.00	-1,452.61	54.7%
<b>Total Staff Space &amp; Usage</b>	8,964.63	15,110.00	-6,145.37	59.3%
<b>Total 3 Facility &amp; Infrastructure</b>	20,660.15	47,225.00	-26,564.85	43.7%
<b>Total Expense</b>	153,830.88	369,082.29	-215,251.41	41.7%
<b>Net Ordinary Income</b>	71,165.83	190.30	70,975.53	37,396.7%
<b>Net Income</b>	<b>71,165.83</b>	<b>190.30</b>	<b>70,975.53</b>	<b>37,396.7%</b>