

**Berthoud Community Library District  
Profit & Loss Budget vs. Actual  
January through December 2021**

	Jan - Dec 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Copies	0.00	0.00	0.00	0.0%
Donations				
Grants	6,442.00	6,500.00	-58.00	99.1%
Memorials/Designated	150.00	2,700.00	-2,550.00	5.6%
Undesignated	396.38	500.00	-103.62	79.3%
<b>Total Donations</b>	6,988.38	9,700.00	-2,711.62	72.0%
Fees	426.75	500.00	-73.25	85.4%
Interest Earned	843.46	1,000.00	-156.54	84.3%
Literacy Fund	0.00	1,500.00	-1,500.00	0.0%
Property Tax	380,199.35	600,055.00	-219,855.65	63.4%
SOT Tax	14,562.16	33,000.00	-18,437.84	44.1%
<b>Total Income</b>	403,020.10	645,755.00	-242,734.90	62.4%
<b>Gross Profit</b>	403,020.10	645,755.00	-242,734.90	62.4%
<b>Expense</b>				
Accounting / Payroll Service	1,800.00	16,500.00	-14,700.00	10.9%
Advertising	218.58	6,000.00	-5,781.42	3.6%
Attorney	2,152.85	125,000.00	-122,847.15	1.7%
Collection Development				
Audiovisual				
Adult Audiobooks	1,038.23	4,000.00	-2,961.77	26.0%
Children's Audiobooks	109.54	1,000.00	-890.46	11.0%
DVD - Adult	812.86	4,000.00	-3,187.14	20.3%
DVD - Youth	271.89	1,500.00	-1,228.11	18.1%
<b>Total Audiovisual</b>	2,232.52	10,500.00	-8,267.48	21.3%
Digital Materials	2,000.00	4,000.00	-2,000.00	50.0%
Online Resources	6,184.47	9,000.00	-2,815.53	68.7%
Print Materials				
Adult	3,462.86	12,000.00	-8,537.14	28.9%
Children's	4,492.42	12,000.00	-7,507.58	37.4%
Periodicals	0.00	2,500.00	-2,500.00	0.0%
<b>Total Print Materials</b>	7,955.28	26,500.00	-18,544.72	30.0%
Video Streaming	0.00	1,500.00	-1,500.00	0.0%
<b>Total Collection Development</b>	18,372.27	51,500.00	-33,127.73	35.7%
Copier Lease	2,201.10	5,000.00	-2,798.90	44.0%
Courier	0.00	3,500.00	-3,500.00	0.0%
Donation				

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	Jan - Dec 21	Budget	\$ Over Budget	% of Budget
Grants	5,000.00	6,500.00	-1,500.00	76.9%
Memorials/Designated	149.19	2,700.00	-2,550.81	5.5%
Undesignated	204.96	500.00	-295.04	41.0%
<b>Total Donation</b>	<b>5,354.15</b>	<b>9,700.00</b>	<b>-4,345.85</b>	<b>55.2%</b>
Furnishings	0.00	1,000.00	-1,000.00	0.0%
Hospitality	35.94	750.00	-714.06	4.8%
Literacy	694.05	2,000.00	-1,305.95	34.7%
Lost book refund	13.00	300.00	-287.00	4.3%
Maintenance				
Carpet Cleaning	0.00	2,000.00	-2,000.00	0.0%
Custodial Services	2,400.00	7,200.00	-4,800.00	33.3%
Lawn Care/Snow Removal	2,589.17	5,000.00	-2,410.83	51.8%
Repairs	1,452.72	10,000.00	-8,547.28	14.5%
Security/Alarm	557.24	2,800.00	-2,242.76	19.9%
Supplies	246.51	1,500.00	-1,253.49	16.4%
<b>Total Maintenance</b>	<b>7,245.64</b>	<b>28,500.00</b>	<b>-21,254.36</b>	<b>25.4%</b>
Pension	1,914.87	8,000.00	-6,085.13	23.9%
Professional Development	396.27	4,000.00	-3,603.73	9.9%
Professional Memberships	589.00	3,500.00	-2,911.00	16.8%
Programming				
Adult	0.00	3,000.00	-3,000.00	0.0%
Youth	1,760.61	5,000.00	-3,239.39	35.2%
<b>Total Programming</b>	<b>1,760.61</b>	<b>8,000.00</b>	<b>-6,239.39</b>	<b>22.0%</b>
Supplies				
Library Supplies	570.15	4,000.00	-3,429.85	14.3%
Office Supplies	904.58	2,500.00	-1,595.42	36.2%
Programming supplies	417.27	2,500.00	-2,082.73	16.7%
Staff Appreciation	0.00	1,500.00	-1,500.00	0.0%
<b>Total Supplies</b>	<b>1,892.00</b>	<b>10,500.00</b>	<b>-8,608.00</b>	<b>18.0%</b>
Tax Collection Fees	7,602.06	15,000.00	-7,397.94	50.7%
Technology				
Computer Maintenance	2,780.00	8,400.00	-5,620.00	33.1%
Hardware	998.97	5,000.00	-4,001.03	20.0%
ILS	0.00	3,000.00	-3,000.00	0.0%
Internet Connection	1,042.92	4,200.00	-3,157.08	24.8%
Office Equipment	129.99	700.00	-570.01	18.6%
Software	602.39	2,500.00	-1,897.61	24.1%
<b>Total Technology</b>	<b>5,554.27</b>	<b>23,800.00</b>	<b>-18,245.73</b>	<b>23.3%</b>
Telephone	709.20	2,500.00	-1,790.80	28.4%
Utilities	2,587.07	11,200.00	-8,612.93	23.1%

**Berthoud Community Library District  
Profit & Loss Budget vs. Actual  
January through December 2021**

	Jan - Dec 21	Budget	\$ Over Budget	% of Budget
<b>60000 · Insurance</b>				
60100 · Aflac	-123.48			
60200 · Medical/Dental/Vision	8,873.15	29,000.00	-20,126.85	30.6%
60250 · Property & Liability	0.00	7,000.00	-7,000.00	0.0%
60350 · Worker's Compensation	-15.00	2,000.00	-2,015.00	-0.8%
<b>Total 60000 · Insurance</b>	<b>8,734.67</b>	<b>38,000.00</b>	<b>-29,265.33</b>	<b>23.0%</b>
<b>66000 · Payroll Expense</b>				
66100 · Payroll Tax Expense	7,092.59	21,000.00	-13,907.41	33.8%
66200 · Salaries	84,550.39	240,000.00	-155,449.61	35.2%
<b>Total 66000 · Payroll Expense</b>	<b>91,642.98</b>	<b>261,000.00</b>	<b>-169,357.02</b>	<b>35.1%</b>
<b>Total Expense</b>	<b>161,470.58</b>	<b>635,250.00</b>	<b>-473,779.42</b>	<b>25.4%</b>
<b>Net Ordinary Income</b>	<b>241,549.52</b>	<b>10,505.00</b>	<b>231,044.52</b>	<b>2,299.4%</b>
<b>Net Income</b>	<b>241,549.52</b>	<b>10,505.00</b>	<b>231,044.52</b>	<b>2,299.4%</b>

Berthoud Community Library District  
Profit & Loss Budget vs. Actual  
January through December 2020

April 2020

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Copies	930.60	2,200.00	-1,269.40	42.3%
Donations				
Friends of the Library	800.00	3,000.00	-2,200.00	26.7%
Grants	6,809.00	6,000.00	809.00	113.5%
Memorials/Designated	0.00	100.00	-100.00	0.0%
Undesignated	91.94	500.00	-408.06	18.4%
<b>Total Donations</b>	<b>7,700.94</b>	<b>9,600.00</b>	<b>-1,899.06</b>	<b>80.2%</b>
Fees	309.74	500.00	-190.26	61.9%
Interest Earned	455.12	750.00	-294.88	60.7%
Literacy Fund	0.00	1,500.00	-1,500.00	0.0%
Property Tax	346,122.78	560,038.00	-213,915.22	61.8%
SOT Tax	12,385.31	28,000.00	-15,614.69	44.2%
<b>Total Income</b>	<b>367,904.49</b>	<b>602,588.00</b>	<b>-234,683.51</b>	<b>61.1%</b>
<b>Gross Profit</b>	<b>367,904.49</b>	<b>602,588.00</b>	<b>-234,683.51</b>	<b>61.1%</b>
<b>Expense</b>				
Accounting / Payroll Service	1,827.00	4,000.00	-2,173.00	45.7%
Advertising	894.00	4,500.00	-3,606.00	19.9%
Attorney	8,348.32	90,000.00	-81,651.68	9.3%
Collection Development				
Audiovisual				
Adult Audiobooks	568.85	4,000.00	-3,431.15	14.2%
Children's Audiobooks	9.58	1,000.00	-990.42	1.0%
DVD - Adult	1,238.24	4,500.00	-3,261.76	27.5%
DVD - Youth	104.56	2,000.00	-1,895.44	5.2%
<b>Total Audiovisual</b>	<b>1,921.23</b>	<b>11,500.00</b>	<b>-9,578.77</b>	<b>16.7%</b>
Digital Materials	0.00	4,000.00	-4,000.00	0.0%
Online Resources	8,280.47	8,000.00	280.47	103.5%
Print Materials				
Adult	3,981.67	12,000.00	-8,018.33	33.2%
Children's	2,625.12	12,000.00	-9,374.88	21.9%
Periodicals	0.00	2,300.00	-2,300.00	0.0%
<b>Total Print Materials</b>	<b>6,606.79</b>	<b>26,300.00</b>	<b>-19,693.21</b>	<b>25.1%</b>
Video Streaming	3,000.00	3,000.00	0.00	100.0%
<b>Total Collection Development</b>	<b>19,808.49</b>	<b>52,800.00</b>	<b>-32,991.51</b>	<b>37.5%</b>
Copier Lease	1,520.02	5,000.00	-3,479.98	30.4%
Courier	0.00	4,000.00	-4,000.00	0.0%

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	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
<b>Donation</b>				
Friends of the Library	2,575.05	3,000.00	-424.95	85.8%
Grants	6,809.00	6,000.00	809.00	113.5%
Memorials/Designated	0.00	100.00	-100.00	0.0%
Undesignated	0.00	500.00	-500.00	0.0%
<b>Total Donation</b>	9,384.05	9,600.00	-215.95	97.8%
<b>Furnishings</b>	828.00	1,500.00	-672.00	55.2%
<b>Hospitality</b>	48.18	750.00	-701.82	6.4%
<b>Insurance</b>				
Aflac	-427.68			
Medical/Dental/Vision	10,819.42	28,000.00	-17,180.58	38.6%
Property & Liability	-51.00	6,500.00	-6,551.00	-0.8%
Worker's Compensation	0.00	1,500.00	-1,500.00	0.0%
<b>Total Insurance</b>	10,340.74	36,000.00	-25,659.26	28.7%
<b>Literacy</b>	0.00	1,000.00	-1,000.00	0.0%
<b>Lost book refund</b>	31.95	300.00	-268.05	10.7%
<b>Maintenance</b>				
Carpet Cleaning	0.00	1,000.00	-1,000.00	0.0%
Custodial Services	1,800.00	7,200.00	-5,400.00	25.0%
Lawn Care/Snow Removal	1,530.00	4,500.00	-2,970.00	34.0%
Repairs	1,820.40	7,000.00	-5,179.60	26.0%
Security/Alarm	520.67	2,600.00	-2,079.33	20.0%
Supplies	207.72	1,500.00	-1,292.28	13.8%
<b>Total Maintenance</b>	5,878.79	23,800.00	-17,921.21	24.7%
<b>Payroll Expense</b>				
Payroll Tax Expense	6,099.74	21,000.00	-14,900.26	29.0%
Salaries	74,389.91	218,000.00	-143,610.09	34.1%
<b>Total Payroll Expense</b>	80,489.65	239,000.00	-158,510.35	33.7%
<b>Pension</b>	2,478.00	8,000.00	-5,522.00	31.0%
<b>Professional Development</b>	4,434.75	4,000.00	434.75	110.9%
<b>Professional Memberships</b>	175.00	3,500.00	-3,325.00	5.0%
<b>Programming</b>				
Adult	0.00	5,000.00	-5,000.00	0.0%
Youth	552.79	8,000.00	-7,447.21	6.9%
<b>Total Programming</b>	552.79	13,000.00	-12,447.21	4.3%
<b>Reconciliation Discrepancies</b>	-0.09			
<b>Supplies</b>				
Library Supplies	838.12	7,000.00	-6,161.88	12.0%
Office Supplies	616.53	2,500.00	-1,883.47	24.7%
Programming supplies	634.44	2,500.00	-1,865.56	25.4%

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	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
Staff Appreciation	0.00	1,000.00	-1,000.00	0.0%
Total Supplies	2,089.09	13,000.00	-10,910.91	16.1%
Tax Collection Fees	7,279.40	10,000.00	-2,720.60	72.8%
Technology				
Computer Maintenance	2,780.00	8,400.00	-5,620.00	33.1%
Hardware	265.98	5,000.00	-4,734.02	5.3%
ILS	0.00	3,000.00	-3,000.00	0.0%
Internet Connection	1,022.88	4,000.00	-2,977.12	25.6%
Office Equipment	649.00	500.00	149.00	129.8%
Software	185.33	1,000.00	-814.67	18.5%
Total Technology	4,903.19	21,900.00	-16,996.81	22.4%
Telephone	708.60	2,500.00	-1,791.40	28.3%
Utilities	2,461.93	11,000.00	-8,538.07	22.4%
Total Expense	164,481.85	559,150.00	-394,668.15	29.4%
Net Ordinary Income	203,422.64	43,438.00	159,984.64	468.3%
Net Income	203,422.64	43,438.00	159,984.64	468.3%