

## 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	0.00	6,500.00	-6,500.00	0.0%
Memorials/Designated	150.00	2,700.00	-2,550.00	5.6%
Undesignated	235.38	500.00	-264.62	47.1%
<b>Total Donations</b>	<b>385.38</b>	<b>9,700.00</b>	<b>-9,314.62</b>	<b>4.0%</b>
Fees	236.72	500.00	-263.28	47.3%
Interest Earned	593.86	1,000.00	-406.14	59.4%
Literacy Fund	0.00	1,500.00	-1,500.00	0.0%
Property Tax	270,164.85	600,055.00	-329,890.15	45.0%
SOT Tax	11,142.24	33,000.00	-21,857.76	33.8%
<b>Total Income</b>	<b>282,523.05</b>	<b>645,755.00</b>	<b>-363,231.95</b>	<b>43.8%</b>
<b>Gross Profit</b>	<b>282,523.05</b>	<b>645,755.00</b>	<b>-363,231.95</b>	<b>43.8%</b>
<b>Expense</b>				
Accounting / Payroll Service	487.00	16,500.00	-16,013.00	3.0%
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	793.29	4,000.00	-3,206.71	19.8%
Children's Audiobooks	90.30	1,000.00	-909.70	9.0%
DVD - Adult	609.73	4,000.00	-3,390.27	15.2%
DVD - Youth	198.63	1,500.00	-1,301.37	13.2%
<b>Total Audiovisual</b>	<b>1,691.95</b>	<b>10,500.00</b>	<b>-8,808.05</b>	<b>16.1%</b>
Digital Materials	2,000.00	4,000.00	-2,000.00	50.0%
Online Resources	2,700.00	9,000.00	-6,300.00	30.0%
Print Materials				
Adult	2,463.95	12,000.00	-9,536.05	20.5%
Children's	3,191.70	12,000.00	-8,808.30	26.6%
Periodicals	0.00	2,500.00	-2,500.00	0.0%
<b>Total Print Materials</b>	<b>5,655.65</b>	<b>26,500.00</b>	<b>-20,844.35</b>	<b>21.3%</b>
Video Streaming	0.00	1,500.00	-1,500.00	0.0%
<b>Total Collection Development</b>	<b>12,047.60</b>	<b>51,500.00</b>	<b>-39,452.40</b>	<b>23.4%</b>
Copier Lease	1,254.00	5,000.00	-3,746.00	25.1%
Courier	0.00	3,500.00	-3,500.00	0.0%
Donation				

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

	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	0.00	500.00	-500.00	0.0%
<b>Total Donation</b>	<b>5,149.19</b>	<b>9,700.00</b>	<b>-4,550.81</b>	<b>53.1%</b>
Furnishings	0.00	1,000.00	-1,000.00	0.0%
Hospitality	26.88	750.00	-723.12	3.6%
Literacy	672.88	2,000.00	-1,327.12	33.6%
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	1,800.00	7,200.00	-5,400.00	25.0%
Lawn Care/Snow Removal	1,109.17	5,000.00	-3,890.83	22.2%
Repairs	1,261.72	10,000.00	-8,738.28	12.6%
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>4,974.64</b>	<b>28,500.00</b>	<b>-23,525.36</b>	<b>17.5%</b>
Pension	1,914.87	8,000.00	-6,085.13	23.9%
Professional Development	366.27	4,000.00	-3,633.73	9.2%
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	1,066.71	5,000.00	-3,933.29	21.3%
<b>Total Programming</b>	<b>1,066.71</b>	<b>8,000.00</b>	<b>-6,933.29</b>	<b>13.3%</b>
Supplies				
Library Supplies	444.36	4,000.00	-3,555.64	11.1%
Office Supplies	773.00	2,500.00	-1,727.00	30.9%
Programming supplies	222.29	2,500.00	-2,277.71	8.9%
Staff Appreciation	0.00	1,500.00	-1,500.00	0.0%
<b>Total Supplies</b>	<b>1,439.65</b>	<b>10,500.00</b>	<b>-9,060.35</b>	<b>13.7%</b>
Tax Collection Fees	5,403.45	15,000.00	-9,596.55	36.0%
Technology				
Computer Maintenance	2,085.00	8,400.00	-6,315.00	24.8%
Hardware	772.99	5,000.00	-4,227.01	15.5%
ILS	0.00	3,000.00	-3,000.00	0.0%
Internet Connection	780.84	4,200.00	-3,419.16	18.6%
Office Equipment	129.99	700.00	-570.01	18.6%
Software	220.88	2,500.00	-2,279.12	8.8%
<b>Total Technology</b>	<b>3,989.70</b>	<b>23,800.00</b>	<b>-19,810.30</b>	<b>16.8%</b>
Telephone	531.90	2,500.00	-1,968.10	21.3%
Utilities	1,853.88	11,200.00	-9,346.12	16.6%

**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	-194.76			
60200 · Medical/Dental/Vision	6,615.15	29,000.00	-22,384.85	22.8%
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>	6,405.39	38,000.00	-31,594.61	16.9%
<b>66000 · Payroll Expense</b>				
66100 · Payroll Tax Expense	5,686.34	21,000.00	-15,313.66	27.1%
66200 · Salaries	67,072.80	240,000.00	-172,927.20	27.9%
<b>Total 66000 · Payroll Expense</b>	72,759.14	261,000.00	-188,240.86	27.9%
<b>Total Expense</b>	123,316.58	635,250.00	-511,933.42	19.4%
<b>Net Ordinary Income</b>	159,206.47	10,505.00	148,701.47	1,515.5%
<b>Net Income</b>	159,206.47	10,505.00	148,701.47	1,515.5%

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

March 2020

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Copies	850.55	2,200.00	-1,349.45	38.7%
<b>Donations</b>				
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	88.94	500.00	-411.06	17.8%
<b>Total Donations</b>	<b>7,697.94</b>	<b>9,600.00</b>	<b>-1,902.06</b>	<b>80.2%</b>
Fees	271.50	500.00	-228.50	54.3%
Interest Earned	312.00	750.00	-438.00	41.6%
Literacy Fund	0.00	1,500.00	-1,500.00	0.0%
Property Tax	248,112.06	560,038.00	-311,925.94	44.3%
SOT Tax	9,543.90	28,000.00	-18,456.10	34.1%
<b>Total Income</b>	<b>266,787.95</b>	<b>602,588.00</b>	<b>-335,800.05</b>	<b>44.3%</b>
<b>Gross Profit</b>	<b>266,787.95</b>	<b>602,588.00</b>	<b>-335,800.05</b>	<b>44.3%</b>
<b>Expense</b>				
Accounting / Payroll Service	1,664.00	4,000.00	-2,336.00	41.6%
Advertising	894.00	4,500.00	-3,606.00	19.9%
Attorney	7,481.92	90,000.00	-82,518.08	8.3%
<b>Collection Development</b>				
<b>Audiovisual</b>				
Adult Audlobooks	568.85	4,000.00	-3,431.15	14.2%
Children's Audlobooks	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	2,796.00	8,000.00	-5,204.00	35.0%
<b>Print Materials</b>				
Adult	2,636.40	12,000.00	-9,363.60	22.0%
Children's	2,234.65	12,000.00	-9,765.35	18.6%
Periodicals	0.00	2,300.00	-2,300.00	0.0%
<b>Total Print Materials</b>	<b>4,871.05</b>	<b>26,300.00</b>	<b>-21,428.95</b>	<b>18.5%</b>
Video Streaming	3,000.00	3,000.00	0.00	100.0%
<b>Total Collection Development</b>	<b>12,588.28</b>	<b>52,800.00</b>	<b>-40,211.72</b>	<b>23.8%</b>
Copier Lease	1,114.66	5,000.00	-3,885.34	22.3%
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>				
<b>Friends of the Library</b>	2,575.05	3,000.00	-424.95	85.8%
<b>Grants</b>	6,809.00	6,000.00	809.00	113.5%
<b>Memorials/Designated</b>	0.00	100.00	-100.00	0.0%
<b>Undesignated</b>	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>				
<b>Aflac</b>	-427.68			
<b>Medical/Dental/Vision</b>	8,670.92	28,000.00	-19,329.08	31.0%
<b>Property &amp; Liability</b>	-51.00	6,500.00	-6,551.00	-0.8%
<b>Worker's Compensation</b>	0.00	1,500.00	-1,500.00	0.0%
<b>Total Insurance</b>	8,192.24	36,000.00	-27,807.76	22.8%
<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>				
<b>Carpet Cleaning</b>	0.00	1,000.00	-1,000.00	0.0%
<b>Custodial Services</b>	1,800.00	7,200.00	-5,400.00	25.0%
<b>Lawn Care/Snow Removal</b>	1,110.00	4,500.00	-3,390.00	24.7%
<b>Repairs</b>	1,189.25	7,000.00	-5,810.75	17.0%
<b>Security/Alarm</b>	520.67	2,600.00	-2,079.33	20.0%
<b>Supplies</b>	207.72	1,500.00	-1,292.28	13.8%
<b>Total Maintenance</b>	4,827.64	23,800.00	-18,972.36	20.3%
<b>Payroll Expense</b>				
<b>Payroll Tax Expense</b>	4,128.47	21,000.00	-16,871.53	19.7%
<b>Salaries</b>	49,601.88	218,000.00	-168,398.12	22.8%
<b>Total Payroll Expense</b>	53,730.35	239,000.00	-185,269.65	22.5%
<b>Pension</b>	1,858.50	8,000.00	-6,141.50	23.2%
<b>Professional Development</b>	4,314.75	4,000.00	314.75	107.9%
<b>Professional Memberships</b>	175.00	3,500.00	-3,325.00	5.0%
<b>Programming</b>				
<b>Adult</b>	0.00	5,000.00	-5,000.00	0.0%
<b>Youth</b>	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>				
<b>Library Supplies</b>	736.27	7,000.00	-6,263.73	10.5%
<b>Office Supplies</b>	606.17	2,500.00	-1,893.83	24.2%
<b>Programming supplies</b>	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	1,976.88	13,000.00	-11,023.12	15.2%
Tax Collection Fees	5,321.37	10,000.00	-4,678.63	53.2%
Technology				
Computer Maintenance	2,085.00	8,400.00	-6,315.00	24.8%
Hardware	265.98	5,000.00	-4,734.02	5.3%
ILS	0.00	3,000.00	-3,000.00	0.0%
Internet Connection	767.36	4,000.00	-3,232.64	19.2%
Office Equipment	649.00	500.00	149.00	129.8%
Software	23.88	1,000.00	-976.12	2.4%
Total Technology	3,791.22	21,900.00	-18,108.78	17.3%
Telephone	531.45	2,500.00	-1,968.55	21.3%
Utilities	1,815.12	11,000.00	-9,184.88	16.5%
Total Expense	121,122.26	559,150.00	-438,027.74	21.7%
Net Ordinary Income	145,665.69	43,438.00	102,227.69	335.3%
Net Income	145,665.69	43,438.00	102,227.69	335.3%