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12/18/21

Accrual Basis

**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	608.70	0.00	608.70	100.0%
Donations				
Grants	12,465.76	6,500.00	5,965.76	191.8%
Memorials/Designated	6,544.22	2,700.00	3,844.22	242.4%
Undesignated	733.73	500.00	233.73	146.7%
<b>Total Donations</b>	19,743.71	9,700.00	10,043.71	203.5%
Fees	934.45	500.00	434.45	186.9%
Interest Earned	2,766.75	1,000.00	1,766.75	276.7%
Literacy Fund	0.00	1,500.00	-1,500.00	0.0%
Property Tax	600,768.10	600,055.00	713.10	100.1%
SOT Tax	42,587.04	33,000.00	9,587.04	129.1%
<b>Total Income</b>	667,408.75	645,755.00	21,653.75	103.4%
<b>Gross Profit</b>	667,408.75	645,755.00	21,653.75	103.4%
<b>Expense</b>				
Accounting / Payroll Service	2,929.00	16,500.00	-13,571.00	17.8%
Advertising	19,155.47	6,000.00	13,155.47	319.3%
Attorney	131,240.02	125,000.00	6,240.02	105.0%
Collection Development				
Audiovisual				
Adult Audiobooks	2,763.79	4,000.00	-1,236.21	69.1%
Children's Audiobooks	1,040.99	1,000.00	40.99	104.1%
DVD - Adult	2,409.88	4,000.00	-1,590.12	60.2%
DVD - Youth	887.80	1,500.00	-612.20	59.2%
<b>Total Audiovisual</b>	7,102.46	10,500.00	-3,397.54	67.6%
Digital Materials	2,000.00	4,000.00	-2,000.00	50.0%
Online Resources	6,749.01	9,000.00	-2,250.99	75.0%
Print Materials				
Adult	10,661.62	12,000.00	-1,338.38	88.8%
Children's	12,424.80	12,000.00	424.80	103.5%
Periodicals	3,014.52	2,500.00	514.52	120.6%
<b>Total Print Materials</b>	26,100.94	26,500.00	-399.06	98.5%
Video Streaming	0.00	1,500.00	-1,500.00	0.0%
<b>Total Collection Development</b>	41,952.41	51,500.00	-9,547.59	81.5%
Copier Lease	3,832.75	5,000.00	-1,167.25	76.7%
Courier	3,043.15	3,500.00	-456.85	86.9%
Donation				

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	Jan - Dec 21	Budget	\$ Over Budget	% of Budget
<b>Grants</b>	12,519.65	6,500.00	6,019.65	192.6%
<b>Memorials/Designated</b>	927.37	2,700.00	-1,772.63	34.3%
<b>Undesignated</b>	323.22	500.00	-176.78	64.6%
<b>Total Donation</b>	13,770.24	9,700.00	4,070.24	142.0%
<b>Furnishings</b>	469.13	1,000.00	-530.87	46.9%
<b>Hospitality</b>	322.81	750.00	-427.19	43.0%
<b>Literacy</b>	1,469.22	2,000.00	-530.78	73.5%
<b>Lost book refund</b>	85.09	300.00	-214.91	28.4%
<b>Maintenance</b>				
<b>Carpet Cleaning</b>	0.00	2,000.00	-2,000.00	0.0%
<b>Custodial Services</b>	6,000.00	7,200.00	-1,200.00	83.3%
<b>Lawn Care/Snow Removal</b>	3,693.67	5,000.00	-1,306.33	73.9%
<b>Repairs</b>	3,079.88	10,000.00	-6,920.12	30.8%
<b>Security/Alarm</b>	1,729.55	2,800.00	-1,070.45	61.8%
<b>Supplies</b>	937.64	1,500.00	-562.36	62.5%
<b>Total Maintenance</b>	15,440.74	28,500.00	-13,059.26	54.2%
<b>Pension</b>	7,538.74	8,000.00	-461.26	94.2%
<b>Professional Development</b>	3,136.85	4,000.00	-863.15	78.4%
<b>Professional Memberships</b>	3,889.00	3,500.00	389.00	111.1%
<b>Programming</b>				
<b>Adult</b>	2,693.40	3,000.00	-306.60	89.8%
<b>Youth</b>	4,346.89	5,000.00	-653.11	86.9%
<b>Total Programming</b>	7,040.29	8,000.00	-959.71	88.0%
<b>Supplies</b>				
<b>Library Supplies</b>	2,327.82	4,000.00	-1,672.18	58.2%
<b>Office Supplies</b>	1,801.17	2,500.00	-698.83	72.0%
<b>Programming supplies</b>	1,262.16	2,500.00	-1,237.84	50.5%
<b>Staff Appreciation</b>	116.49	1,500.00	-1,383.51	7.8%
<b>Total Supplies</b>	5,507.64	10,500.00	-4,992.36	52.5%
<b>Tax Collection Fees</b>	12,015.65	15,000.00	-2,984.35	80.1%
<b>Technology</b>				
<b>Computer Maintenance</b>	8,027.50	8,400.00	-372.50	95.6%
<b>Hardware</b>	1,169.93	5,000.00	-3,830.07	23.4%
<b>ILS</b>	0.00	3,000.00	-3,000.00	0.0%
<b>Internet Connection</b>	2,872.45	4,200.00	-1,327.55	68.4%
<b>Office Equipment</b>	454.99	700.00	-245.01	65.0%
<b>Software</b>	1,116.79	2,500.00	-1,383.21	44.7%
<b>Total Technology</b>	13,641.66	23,800.00	-10,158.34	57.3%
<b>Telephone</b>	1,950.30	2,500.00	-549.70	78.0%
<b>Utilities</b>	8,905.14	11,200.00	-2,294.86	79.5%

**Berthoud Community Library District  
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	Jan - Dec 21	Budget	\$ Over Budget	% of Budget
<b>60000 · Insurance</b>				
60100 · Aflac	-123.48			
60200 · Medical/Dental/Vision	25,214.25	29,000.00	-3,785.75	86.9%
60250 · Property & Liability	0.00	7,000.00	-7,000.00	0.0%
60350 · Worker's Compensation	499.00	2,000.00	-1,501.00	25.0%
<b>Total 60000 · Insurance</b>	<b>25,589.77</b>	<b>38,000.00</b>	<b>-12,410.23</b>	<b>67.3%</b>
<b>66000 · Payroll Expense</b>				
66100 · Payroll Tax Expense	18,178.74	21,000.00	-2,821.26	86.6%
66200 · Salaries	223,455.54	240,000.00	-16,544.46	93.1%
<b>Total 66000 · Payroll Expense</b>	<b>241,634.28</b>	<b>261,000.00</b>	<b>-19,365.72</b>	<b>92.6%</b>
<b>Total Expense</b>	<b>564,559.35</b>	<b>635,250.00</b>	<b>-70,690.65</b>	<b>88.9%</b>
<b>Net Ordinary Income</b>	<b>102,849.40</b>	<b>10,505.00</b>	<b>92,344.40</b>	<b>979.1%</b>
<b>Net Income</b>	<b>102,849.40</b>	<b>10,505.00</b>	<b>92,344.40</b>	<b>979.1%</b>