



# ALTADENA LIBRARY DISTRICT

*Honoring the past, cultivating the present, empowering the future*

## AGENDA

### Regular Meeting

Board of Library Trustees  
Altadena Library District  
Community Room – Main Library  
**January 26, 2015**  
5:00 p.m.

PUBLIC REQUESTS FOR DOCUMENTS: The District provides a public inspection copy of all materials included in the agenda packet distributed to the Board members. Members of the public who wish to obtain a copy of any document may do so by completing a Request for Public Document form and submitting it to the Administrative Secretary who will arrange for the documents to be copied at a charge of 15¢ per page. Request forms are available at the District Administration offices.

1. **CALL TO ORDER**

2. **ROLL CALL:**

David Datz, President  
Meredith McKenzie, Secretary  
Thomas Hubbard  
David Tuck  
Gwendolyn McMullins

3. **ADOPTION OF AGENDA**

Opportunity for Board members to delete items, re-order items, continue items or make additions to the agenda pursuant to Government Code Section 54954.2(b).

**Recommended Action:** The Board of Library Trustees hereby adopts the Agenda as presented.

4. **ELECTION OF OFFICERS BY BALLOT (DISCUSSION / ACTION)**

5. **PUBLIC COMMUNICATION**

Citizens may address the Board regarding any item of Library business on or not on the agenda. Citizen comments are limited to 3 minutes per item. At the discretion of the President, citizens may be allowed a longer presentation. While all comments are welcome, the Brown Act does not allow the Board to take action on any item not on the agenda. If speaking before the Board, please give your name and address, and state the agenda item and/or issue you wish to address.

6. **PERSONNEL APPOINTMENTS / RESIGNATIONS / TERMINATIONS / TRANSFERS**

- a) RETIREMENT OF KATHLEEN LANCASTER EFFECTIVE JANUARY 31, 2015
- b) PROMOTION AND TRANSFER OF ANTONIA AGUILAR FROM CIRCULATION LIBRARY CLERK II TO ADMINISTRATION LIBRARY ASSOCIATE FOR PASSPORTS & BUSINESS SERVICES

7. **FINANCIAL REPORTS**

- a) ALTADENA LIBRARY DISTRICT FOR THE MONTHS OF NOVEMBER / DECEMBER 2014 (**DISCUSSION / POSSIBLE ACTION**)

**Recommended Action:** The Board of Library Trustees hereby receives and files the Financial Reports.

- b) REVIEW OF ALTADENA LIBRARY DISTRICT AUDIT FOR FISCAL YEAR ENDING JUNE 30, 2014 CONDUCTED BY INDEPENDENT CERTIFIED AUDITOR, CHARLES FEDAK, LLC (**INFORMATION**)

8. **CONSENT CALENDAR**

The Consent Calendar adopting the Recommended Board Action will be enacted with one vote. The Board President will first ask the staff and the Board if there is anyone who wishes to remove an item from the Consent Calendar for discussion and consideration. The matters removed from the Consent Calendar will be considered individually at the end of the Consent agenda under "Items removed from the Consent Calendar". The entire remaining Consent Calendar is then voted upon by roll call under one motion.

**Recommended Action:** The Board of Library Trustees hereby approves the items and recommended actions in the Consent Calendar listed below:

- a) APPROVAL OF MINUTES – REGULAR MEETING HELD NOVEMBER 24, 2014
- b) STATISTICAL REPORTS – CIRCULATION, PUBLIC USE, QUESTIONS ASKED, COLLECTIONS, BRANCH STATISTICS FOR NOVEMBER / DECEMBER 2014
- c) DEPARTMENTAL MONTHLY REPORT – ADULT SERVICES, YOUTH SERVICES, CIRCULATION, TECHNICAL SERVICES, BRANCH SERVICES FOR NOVEMBER / DECEMBER 2014

9. **CONSIDERATION OF ITEMS REMOVED FROM THE CONSENT CALENDAR**  
Items removed from the Consent Calendar will be discussed individually at this time.

10. **DIRECTOR'S REPORT**

- a) MAIN SEWER BRACKET COLLAPSE / REPAIR **(INFORMATION ONLY)**
- b) UPDATE ON CREATION OF BUSINESS SERVICES OFFICE (PASSPORTS) AND CONSOLIDATION OF STAFF SPACE FOR ADULT SERVICES / CIRCULATION / PAGES **(INFORMATION ONLY)**
- c) ABOVE AND BEYOND QUARTERLY STAFF RECOGNITION PROGRAM – BOARD MEMBER VOLUNTEER REQUEST **(INFORMATION / ACTION)**
- d) REMOVAL OF \$0.50 CENT FEE FOR PLACING HOLDS **(INFORMATION)**
- e) LITERACY COORDINATOR **(INFORMATION)**
- f) RETREAT: LIBRARY BOARD / FOUNDATION BOARD / FRIENDS BOARD **(INFORMATION)**

11. **OLD BUSINESS**

- a) ACCEPTANCE OF CLLS GRANT AWARD IN THE AMOUNT OF \$7,877 FOR FY 2014/2015 AND AUTHORIZATION TO EXPEND FUNDS IN ACCORDANCE WITH GRANT REGULATIONS. **(INFORMATION ONLY)**
- b) ACCEPTANCE OF LSTA GRANT AWARD (BOOK TO ACTION 2015) IN THE AMOUNT OF \$3,000 FOR FY 2014/2015 AND AUTHORIZATION TO EXPEND FUNDS IN ACCORDANCE WITH GRANT APPLICATION AND REGULATIONS. **(INFORMATION ONLY)**
- c) UPDATE ON LED LIGHTING RETROFIT AT ALTADENA LIBRARY **(INFORMATION ONLY)**
- d) UPDATE ON HEAD-IN PARKING ON MARIPOSA **(INFORMATION ONLY)**
- e) UPDATE ON MEETING WITH CWA ARCHITECT REGARDING BUILDING RENOVATION **(INFORMATION)**

12. **NEW BUSINESS**

- a) REPORT ON ALTADENA BEST FEST – DIANA PHILLIPPI **(INFORMATION/POSSIBLE ACTION)**
- b) HALF DAY CLOSURE FOR CLEANING / ORGANIZATION PURPOSES – FRIDAY, MARCH 6, 2015 – 10AM TO NOON (STAFF WILL WORK 8AM TO NOON) **(DISCUSSION/ACTION)**
- c) REQUEST TO CREATE A BUDGET COMMITTEE AND PRESENT MID-YEAR BUDGET AMENDMENT AT FEBRUARY BOARD MEETING **(DISCUSSION/ACTION)**

- d) ALTADENA CHAMBER OF COMMERCE 91<sup>ST</sup> ANNUAL AWARD INSTALLATION DINNER - PURCHASE OF TABLE (**DISCUSSION/POSSIBLE ACTION**)

13. **CORRESPONDENCE**

NONE

14. **REPORTS OF TRUSTEES**

15. **AGENDA ITEMS FOR FUTURE AGENDAS**

This is an opportunity for Board members to request that items be placed on future agendas.

16. **ADJOURNMENT**

**Recommended Action:** There being no further business to come before the Board, the meeting is adjourned.



**ALTADENA LIBRARY DISTRICT**

*Honoring the past, cultivating the present, empowering the future*

**MINUTES**

**Regular Meeting**

Board of Library Trustees  
Altadena Library District  
Community Room – Main Library  
**November 24, 2014**  
5:02 p.m.

**PUBLIC REQUESTS FOR DOCUMENTS:** The District provides a public inspection copy of all materials included in the agenda packet distributed to the Board members. Members of the public who wish to obtain a copy of any document may do so by completing a Request for Public Document form and submitting it to the Administrative Secretary who will arrange for the documents to be copied at a charge of 15¢ per page. Request forms are available at the District Administration offices.

1. CALL TO ORDER

2. ROLL CALL:

- David Datz, President
- Meredith McKenzie, Secretary
- Thomas Hubbard
- David Tuck
- Gwendolyn McMullins

3. ADOPTION OF AGENDA

Opportunity for Board members to delete items, re-order items, continue items or make additions to the agenda pursuant to Government Code Section 54954.2(b).

**Recommended Action:** The Board of Library Trustees hereby adopts the Agenda as presented.

**It was Moved (McKenzie) and Seconded (McMullins) to adopt the agenda as-is.**

**APPROVED**

4. PUBLIC COMMUNICATION

Citizens may address the Board regarding any item of Library business on or not on the agenda. Citizen comments are limited to 3 minutes per item. At the discretion of the President, citizens may be allowed a longer presentation. While all comments are welcome, the Brown Act does not allow the Board to take action on any item not on the agenda. If speaking before the Board, please give your name and address, and state the agenda item and/or issue you wish to address.

5. PERSONNEL APPOINTMENTS/RESIGNATIONS/TERMINATIONS/TRANSFERS

- a) RESIGNATION OF PAULA GAETOS EFFECTIVE NOVEMBER 1, 2014
- b) RESIGNATION OF PAULINE DUTTON EFFECTIVE DECEMBER 31, 2014

Director Kittay referred to her report announcing Pauline’s retirement party on Saturday, December 20<sup>th</sup>, from 1-3pm. Trustee Datz inquired about another upcoming retirement for staff member Kathleen Lancaster, set to retire in January. Senior Librarian Cassandra Stearns notified Trustees that Kathy has expressly stated her preference against having a party. Director Kittay offered presenting Kathy with a plaque and gift instead, by way of the Trustees, pending Kathy’s reception.

6. FINANCIAL REPORTS

- a) Altadena Library District for the month of October 2014

**(DISCUSSION/POSSIBLE ACTION)**

Finance Director Wallin reported no new activity for October's financial statements.

- b) RESOLUTION TO ADD DISTRICT DIRECTOR AS APPROVED SIGNER ON ALD CHASE BANK ACCOUNTS **(DISCUSSION/POSSIBLE ACTION)**

**Recommended Action:** The Board of Library Trustees hereby receives and files the Financial Reports.

Wallin presented the resolution to add Mindy Kittay as an approved signer on all Altadena Library District's Chase bank accounts, stating that while Chase representatives have been present for similar resolutions in the past, their absence today would not affect the signing of such a resolution. Trustee Datz inquired why unauthorized signers were included on the resolution. Wallin explained that at the behest of a Chase Bank representative, a complete list of authorized and unauthorized signers ought to be included in the resolution for verification purposes as previous resolutions failed to include the latter. Trustee Datz invited Trustees to review the resolution while Finance Director Wallin confirmed that said resolution had been previously reviewed by Chase Bank.

**It was Moved (McKenzie) and Seconded (Hubbard) to approve Resolution 201404.**

**APPROVED**

## 7. CONSENT CALENDAR

The Consent Calendar adopting the Recommended Board Action will be enacted with one vote. The Board President will first ask the staff and the Board if there is anyone who wishes to remove an item from the Consent Calendar for discussion and consideration. The matters removed from the Consent Calendar will be considered individually at the end of the Consent agenda under "Items removed from the Consent Calendar". The entire remaining Consent Calendar is then voted upon by roll call under one motion.

**Recommended Action:** The Board of Library Trustees hereby approves the items and recommended actions in the Consent Calendar listed below:

- a) APPROVAL OF MINUTES – REGULAR MEETING HELD OCTOBER 27, 2014
- b) STATISTICAL REPORTS – CIRCULATION, PUBLIC USE, QUESTIONS ASKED, COLLECTIONS, BRANCH STATISTICS FOR OCTOBER 2014
- c) DIRECTOR'S MONTHLY REPORT – ADULT SERVICES, YOUTH SERVICES, CIRCULATION, TECHNICAL SERVICES, BRANCH SERVICES FOR OCTOBER 2014

**It was Moved (McKenzie) and Seconded (McMullins) to approve the consent calendar as-is.**

**APPROVED**

## 8. CONSIDERATION OF ITEMS REMOVED FROM THE CONSENT CALENDAR

Items removed from the Consent Calendar will be discussed individually at this time.

## 9. OLD BUSINESS

- a) REPORT ON DISTRICT'S PARTICIPATION IN JUMPSTART'S READ FOR THE RECORD NATIONAL CAMPAIGN HELD OCTOBER 21, 2014 **(RECEIVE AND FILE)**

Literacy Coordinator Suzy Martin reported that 15 sites serviced 577 children and adults this year compared to 13 sites and 477 the year prior. No stats were available in 2012 though Martin commented on 2010's astounding statistic of 987 children. Senior Librarian Stearns informed her that 2010 was a year when the State had provided more support for the program. Martin closed

her report by thanking the Friends of the Altadena Library for their support in helping provide additional books for the program.

At this time, Director Kittay provided a director's update, citing her report as presented under Item 7c, informing the Trustees of immediate staff changes due to impending retirements. One such change would include the creation of a Business Center which will encompass passport services and other enterprising library services. As such, the Business Center will operate under the supervision of the Administration department, a deviation from Passport Services previously operating within Finance and later cross-functioned with Circulation. The staff changes would result in a savings of approximately \$30k.

Director Kittay also highlighted two announcements not included in the report: 1) changing the format of a monthly Manager's Meeting to a weekly Leadership Team Meeting to create a laterally-unified organization with increased communication. Kittay cited the induction of an Annual Operating Plan that will assess its goals against those already outlined in the Strategic Plan. The Leadership Team will also participate in reviewing and updating existing policies and procedures as well as be involved in budget discussions. The Leadership Team will commence beginning January 2015; and 2) provision of the ALD Board Packet to Trustees has shifted from hand-delivery to e-mail format with the hard-copy maintained in binders ready for each Trustee on Board Meeting dates. Any Trustees preferring to maintain hand-delivery of the board packet were asked to notify the Executive Administrative Secretary.

Trustee McMullins inquired about details concerning the \$30k in personnel savings. Director Kittay confirmed that though the amount would be a long-term savings—speculating an even larger amount of savings within the present fiscal year due to aforementioned impending retirements—reinforced its calculation as a one-time savings.

Executive Administrative Secretary Shermaine Barlaan inquired about proper placement concerning a recurring item for a Director's Report. Trustee Datz confirmed adjusting the existing agenda to reflect a change in Item 9 from Old Business to Director's Report would suffice.

b) **REPORT ON LED LIGHTING RETROFIT AT ALTADENA LIBRARY (RECEIVE AND FILE)**

Principal Librarian Pauli Dutton reported that further research on lighting retrofit options revealed a similar case study with Palos Verdes Library. The library's contact in charge of the retrofit has offered to conduct a webinar for Altadena Library as a how-to DIY (Do It Yourself) that encompasses replacing existing bulbs on an as-needed basis with LED lighting. Due to technical difficulties with said contact, a full report is forthcoming to Dutton and will include details on where to source specific lighting needs (i.e. Home Depot for more general LED bulbs, etc.). Because of the extreme economical cost savings, Dutton reported having submitted this item as Receive and File in lieu of continuing an RFP process as was initially discussed during October's Board Meeting.

Dutton continued the report citing the library's current lighting situation as was provided by the Building Maintenance Supervisor. Current indoor lighting is utilizing only 50% of the library's available lighting sources. Outdoor lighting, however, may need additional sources installed though the Building Supervisor had elected to wait until current outdoor lighting was replaced with LED bulbs to make an assessment.

Dutton confirmed that associated costs of replacing lighting on an as-needed basis were within the Director's discretion and would be covered under the maintenance budget. Trustee McMullins cited an immediate need for improved lighting outdoors by the library's main entrance to which Director Kittay ensured that current research on additional lighting installation was already underway.

c) CIRCULATION DESK UPDATE (**DISCUSSION ONLY**)

Director Kittay reported a change in executing a circulation desk update. Kittay advised staff to delay execution in order to further research the “flows of the library” to allow leadership to assess how books are currently transported in/around the circulation area and how books are currently checked out by patrons, among other factors. Extending the research process would best ensure the suitability of the desk’s redesign as well as ensure best-use of the funds allocated for the retrofit. Director Kittay ensured Trustees that the process would be done as quickly as possible, citing limited funds from a previous setback in potential funding with an unsuccessful grant application.

Trustee Datz then informed the assembly that Dave Herman, of the Altadena Library Foundation, had located a more experienced carpenter willing to continue the work associated with assessing the desk’s redesign and would provide a forthcoming report. Trustee Datz reiterated the importance of preserving the desk’s existing tiles as they are historical in nature.

## 10. NEW BUSINESS

a) AMENDMENT TO HOLIDAY CLOSURES CALENDAR 2014-2015  
(**DISCUSSION/POSSIBLE ACTION**)

Director Kittay reported the addition of an early closure for 5 p.m. on Thanksgiving Eve along with a Library Staff Development Day slated for Columbus Day, October 12, 2015. Both additions would be permanent and recurring. Kittay cited the latter closure as necessary for staff.

**It was Moved (McKenzie) and Seconded (McMullins) to adopt the amended 2014-2015 calendars.**

**APPROVED**b) FOOD FOR FINES (**DISCUSSION/POSSIBLE ACTION**)

Director Kittay reported no new updates for this ongoing program.

**It was Moved (Tuck) and Seconded (McMullins) to adopt the recurring annual program as-is.**

Trustee Datz confirmed at Trustee McKenzie’s inquiry that the library contracts with a collection agency for large (approx. \$50) past-due fine balances. Director Kittay confirmed for Trustee McMullins that borrower’s privileges become suspended at a \$10 balance, adding that assessment of the existing fine and fee structure remains an active item for library leadership. Kittay continued by confirming that fines and fees amount to less than 2% of library revenue. At the suggestion of Trustee McKenzie to identify those patrons with exceptionally large fines, Director Kittay reported the feasibility of such an endeavor as unlikely due to limited staff capacity as well as the list’s extensiveness and accuracy (as patrons may no longer be living).

**APPROVED**c) RESOLUTION IN ACKNOWLEDGEMENT OF THE ALLIANCE TO SAVE OUR  
ALTADENA LIBRARIES (**DISCUSSION/POSSIBLE ACTION**)

Trustee McKenzie commended the alliance for their excellent campaign as was evidenced by voter turnout and the percentage in which the measure was passed. The trustees were in accordance with the phenomenal approval rate by which the measure was passed.

**It was Moved (McKenzie) and Seconded (McMullins) to approve Resolution 2014405 In Acknowledgement of the Alliance to Save our Altadena Libraries as-is.**

**APPROVED**

**Roll call vote by President to Board: McKenzie – Aye; Tuck – Aye; McMullins – Aye; Hubbard – Aye; Datz – Aye.**

11. CORRESPONDENCE

**None**

12. REPORTS OF TRUSTEES

Trustee Datz commented on wording of the plaque as recorded in the previous Board minutes. Trustee Datz requested that “memorial” be changed to “gratitude” concerning the anonymous donation from a patron to rehabilitate the Reading Lounge furniture upholstery. He also inquired as to the state of the elevator to which Pauline Dutton confirmed there were no immediate concerns.

13. AGENDA ITEMS FOR FUTURE AGENDAS

This is an opportunity for Board members to request that items be placed on future agendas.

**None**

14. ADJOURNMENT

**Recommended Action:** There being no further business to come before the Board, the meeting is adjourned.

Trustee McMullins applauded Director Kittay on her exuberant performance.

**It was Moved (McMullins) and Seconded (Tuck) to adjourn the meeting.**

**APPROVED**

**The meeting was adjourned at 5:34 p.m.**



Statistics for FY 2014/15

SUMMARY

	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	TOTAL
<b><u>Specific Service Indicators</u></b>													
1. Circulation - Main													
FY13/14	20,576	17,217	16,907	18,100	16,969	18,016	18,498	18,159	18,739	18,061	18,519	18,938	218,699
FY14/15	21,594	18,413	18,792	20,162	16,458	17,848							113,267
% Change	5%	7%	11%	11%	-3%	-1%							
2. Days Open - Main													
FY13/14	27	27	24	27	23	24	25	23	26	26	26	25	303
FY14/15	27	25	25	27	22	25							151
% Change	0%	-7%	4%	0%	-4%	4%							
3. Registrations - Main													
FY13/14	201	189	209	181	144	106	219	158	164	183	163	204	2,121
FY14/15	214	192	216	188	188	114							1,112
% Change	6%	2%	3%	4%	31%	8%							
4. Overdues - Main													
FY13/14	601	456	620	670	668	344	928	466	533	625	645	542	7,098
FY14/15	501	389	502	563	530	634							3,119
% Change	-17%	-15%	-19%	-16%	-21%	84%							
5. Reserves - Main													
FY13/14	140	120	105	134	131	97	117	85	137	114	79	121	1,380
FY14/15	107	85	111	115	121	110							649
% Change	-24%	-29%	6%	-14%	-8%	13%							
6. Inter Library Loan													
FY13/14	47	65	70	52	63	50	91	81	109	82	93	68	871
FY14/15	93	78	67	83	67	59							447
% Change	98%	20%	-4%	60%	6%	18%							
7. Visitors - Main Library (patron count)													
FY13/14	33,280	28,549	23,947	29,657	26,411	24,921	29,572	22,263	27,019	27,861	30,526	27,565	331,571
FY14/15	30,484	27,710	27,969	28,623	26,411	19,412							160,609
% Change	-8%	-3%	17%	-3%	0%	-22%							
8. Community Room Events (Non-Library)													
FY13/14	5	7	6	8	8	3	7	4	9	4	3	3	67
FY14/15	0	4	9	8	8	5							34
% Change	-100%	-43%	50%	0%	0%	67%							-49%

	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>TOTAL</u>
Statistics for FY 2014/15													
8.1 Community Room Attendance (Non-Library)													
FY13/14	50	129	84	198	158	45	118	88	139	40	75	64	1,188
FY14/15	0	27	101	111	84	44							367
% Change	-100%	-79%	20%	-44%	-47%	-2%							
8.2 Community Room Events (Library Programs)													
FY13/14	18	1	13	16	15	10	15	15	16	22	12	11	164
FY14/15	1	12	15	24	13	11							76
% Change	-94%	1100%	15%	50%	-13%	10%							
8.3 Community Room Attendance (Library Programs)													
FY13/14	952	36	442	478	591	419	446	483	146	515	387	604	5,499
FY14/15	57	432	173	821	411	356							2,250
% Change	-94%	1100%	-61%	72%	-30%	-15%							
9. Adult Reference Questions													
FY13/14	3,217	3,115	2,970	3,065	2,625	3,060	3,050	2,400	2,560	2,705	2,100	2,917	33,784
FY14/15	3,198	3,590	3,641	2,631	2,110	2,320							17,490
% Change	-1%	15%	23%	-14%	-20%	-24%							
9.1. Adult Public Computer Usage													
FY13/14	3,378	3,295	3,081	3,006	2,457	2,638	2,900	2,463	3,198	2,893	2,809	2,717	34,835
FY14/15	2,642	2,527	2,855	2,847	2,082	2,334							15,287
% Change	-22%	-23%	-7%	-5%	-15%	-12%							
9.1(a) Main PC Usage Wireless - New Service Started April 2013													
FY13/14	2,038	2,150	2,096	2,077	1,836	1,973	2,286	1,840	2,285	2,370	2,477	2,469	25,897
FY14/15	2,404	2,316	2,745	2,726	2,111	2,300							14,602
%Change	18%	8%	31%	31%	15%	17%							
9.2 Adult/YA Total Items Owned													
FY13/14	127,638	128,225	129,546	130,819	131,357	132,084	132,702	132,725	134,219	135,054	135,305	135,697	135,697
FY14/15	136,286	136,873	137,848	133,178	137,705	137,578							819,468
% Change	7%	7%	6%	2%	5%	4%							
9.3 Adult/YA Total Items Added													
FY13/14	508	737	1071	819	527	681	865	618	775	700	826	568	8,695
FY14/15	678	616	710	731	473	641							3,849
% Change	33%	-16%	-34%	-11%	-10%	-6%							

	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>TOTAL</u>
Statistics for FY 2014/15													
9.4 Adult/YA Total Items Withdrawn													
FY13/14	172	196	242	105	102	153	384	524	115	64	148	145	<b>2,350</b>
FY14/15	122	149	75	418	217	579							<b>1,560</b>
% Change	<b>-29%</b>	<b>-24%</b>	<b>-69%</b>	<b>298%</b>	<b>113%</b>	<b>278%</b>							
9.5 Electronic Database Usage													
FY13/14	690	514	749	1,681	645	626	449	470	342	585	588	435	<b>7,774</b>
FY14/15	495	656	605	598	595	3156							<b>6,105</b>
% Change	<b>-28%</b>	<b>28%</b>	<b>-19%</b>	<b>-64%</b>	<b>-8%</b>	<b>404%</b>							
9.6 BrainFuse -Tutor Service - NEW service started August 1, 2008													
FY13/14	51	735	225	129	54	68	87	130	129	56	223	242	<b>2,129</b>
FY14/15	167	243	117	132	13	106							<b>778</b>
% Change	<b>227%</b>	<b>-67%</b>	<b>-48%</b>	<b>2%</b>	<b>-76%</b>	<b>56%</b>							
9.7 Adult Volunteers													
FY13/14	3	3	1	1	1	1	2	2	2	2	1	2	<b>21</b>
FY14/15	1	2	2	1	1	2							<b>9</b>
% Change	<b>-67%</b>	<b>-33%</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>	<b>100%</b>							
9.8 Adult Volunteer Hours													
FY13/14	48	45	5.5	4.5	3	6.0	12.5	7.0	10.75	7.5	4.5	10.0	<b>164</b>
FY14/15	6	12.5	7.25	8	2	10							<b>46</b>
% Change	<b>-88%</b>	<b>-72%</b>	<b>32%</b>	<b>78%</b>	<b>-33%</b>	<b>67%</b>							
9.9 Adult Programs													
FY13/14	1	1	4	3	3	1	2	4	4	2	3	3	<b>31</b>
FY14/15	3	2	3	4	3	2							<b>17</b>
% Change	<b>200%</b>	<b>100%</b>	<b>-25%</b>	<b>33%</b>	<b>0%</b>	<b>100%</b>							
9.10 Adult Programs - Attendance													
FY13/14	3	5	177	116	219	40	38	160	183	98	47	171	<b>1,257</b>
FY14/15	33	41	101	173	66	175							<b>589</b>
% Change	<b>1000%</b>	<b>720%</b>	<b>-43%</b>	<b>49%</b>	<b>-70%</b>	<b>338%</b>							
9.11 Young Adult Public Computer Usage - <a href="#">separate reporting started 7/11</a>													
FY13/14	394	229	249	263	280	363	356	210	416	321	230	266	<b>3,577</b>
FY14/15	159	304	253	219	181	202							<b>1,318</b>
% Change	<b>-60%</b>	<b>33%</b>	<b>2%</b>	<b>-17%</b>	<b>-35%</b>	<b>-44%</b>							

	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>TOTAL</u>
Statistics for FY 2014/15													
9.12 Young Adult Programs - <a href="#">Separate reporting started 7/09</a>													
FY13/14	2	0	0	1	3	2	4	3	4	7	3	2	31
FY14/15	4	2	5	5	4	4							24
% Change	100%	n/a	n/a	400%	33%	100%							
9.13 Young Adult Program Attendance- <a href="#">Separate reporting started 7/09</a>													
FY13/14	56	0	0	9	73	23	60	39	50	74	26	142	552
FY14/15	117	53	57	55	60	55							397
% Change	109%	n/a	n/a	511%	-18%	139%							
9.14 Young Adult Volunteers - <a href="#">Separate reporting started 7/11</a>													
FY13/14	6	0	0	2	5	3	6	5	7	6	4	8	52
FY14/15	10	10	7	6	12	7							52
% Change	67%	n/a	n/a	200%	140%	133%							
9.15 Young Adult Volunteer Hours - <a href="#">Separate reporting started 7/11</a>													
FY13/14	31	0	0	4	6	5	10	15	11	14	9.25	43.25	149
FY14/15	81	59.75	12.75	30.25	45.25	22.55							252
% Change	161%	n/a	n/a	656%	654%	351%							
10. Children's Services Reference Questions													
FY13/14	1,322	995	855	1,291	1,175	916	944	954	949	755	699	915	11,770
FY14/15	1133	629	810	983	648	616							4,819
% Change	-14%	-37%	-5%	-24%	-45%	-33%							
10.1 Children's Services Class Visits													
FY13/14	4	2	4	3	3	4	5	6	6	4	7	3	51
FY14/15	2	1	6	6	7	3							25
% Change	-50%	-50%	50%	100%	133%	-25%							
10.2 Children's Services Classroom Visits Attendance													
FY13/14	39	22	69	69	61	75	198	103	117	89	133	405	1,380
FY14/15	37	24	102	146	126	74							509
% Change	-5%	9%	48%	112%	107%	-1%							
10.3 Children's Services Programs Offered													
FY13/14	20	1	13	21	16	9	12	9	19	15	11	9	155
FY14/15	19	12	12	20	14	11							88
% Change	-5%	1100%	-8%	-5%	-13%	22%							

	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>TOTAL</u>
Statistics for FY 2014/15													
10.4 Children's Services Program Attendance													
FY13/14	1,110	26	328	586	586	386	413	343	556	496	405	389	5,624
FY14/15	1148	447	336	746	611	366							3,654
% Change	3%	1619%	2%	27%	4%	-5%							
10.5 Children's Services Public Computer Usage													
FY13/14	1,119	906	864	792	692	600	724	634	643	601	670	724	8,969
FY14/15	710	647	736	889	555	674							4,211
% Change	-37%	-29%	-15%	12%	-20%	12%							
10.6 Children's Total Items Owned													
FY13/14	31,484	31,588	31,575	31,671	31,790	31,832	32,002	32,014	31,999	32,146	32,283	32,486	31,284
FY14/15	32,478	32,446	32,700	32,853	32,913	32,938							196,328
% Change	3%	3%	4%	4%	4%	3%							
10.7 Children's Total Items Added													
FY13/14	228	196	20	89	215	26	151	51	177	323	150	264	1,890
FY14/15	34	195	393	266	190	54							1,132
% Change	-85%	-1%	1865%	199%	-12%	108%							
10.8 Children's Total Items Withdrawn													
FY13/14	47	12	97	11	104	81	81	74	170	262	3	103	1,045
FY14/15	17	232	224	152	54	30							709
% Change	-64%	1833%	131%	1282%	-48%	-63%							
10.9 Children's Services Volunteers													
FY13/14	10	7	3	6	6	6	5	7	7	5	4	6	72
FY14/15	7	5	2	4	4	5							27
% Change	-30%	-29%	-33%	-33%	-33%	-17%							
10.10 Children's Services Volunteer Hours													
FY13/14	79	66.75	25.75	35.75	30	32.5	29	49	41.5	26.25	16.25	20.5	452
FY14/15	42.25	24	10.5	19.5	15.25	9.5							121
% Change	-46%	-64%	-59%	-45%	-49%	-71%							
11. Branch Services Circulation													
FY13/14	1,608	1,296	1,071	1,325	1,050	1,262	1,438	1,206	1,242	1,094	1,074	1,121	14,787
FY14/15	1,522	1,030	1,042	1,321	894	1034							6,843
% Change	-5%	-21%	-3%	0%	-15%	-18%							

	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>TOTAL</u>
Statistics for FY 2014/15													
11.1 Branch Services Days Open													
FY13/14	22	22	20	23	17	19	21	19	21	22	21	21	248
FY14/15	22	21	20	23	17	21							124
% Change	0%	-5%	0%	0%	0%	11%							
11.2 Branch Services Registrations													
FY13/14	29	17	34	21	32	15	19	21	16	23	16	35	278
FY14/15	25	21	19	27	13	13							118
% Change	-14%	24%	-44%	29%	-59%	-13%							
11.3 Branch Services Overdues													
FY13/14	37	20	43	36	41	13	35	19	66	37	10	16	373
FY14/15	27	27	25	35	41	33							188
% Change	-27%	35%	-42%	-3%	0%	154%							
11.4 Branch Services InterLibrary Loans													
FY13/14	7	8	9	7	6	8	6	8	4	5	4	2	74
FY14/15	8	10	5	12	5	6							46
% Change	14%	25%	-44%	71%	-17%	-25%							
11.5 Branch Services Visitors													
FY13/14	4,327	3,712	3,964	4,653	3,620	3,515	3,638	3,218	4,110	4,286	3,782	2,598	45,423
FY14/15	4,124	3,659	3,815	4,665	3,103	3,161							22,527
% Change	-5%	-1%	-4%	0%	-14%	-10%							
11.6 Branch Services Reference Questions													
FY13/14	309	277	298	271	206	230	245	218	306	284	271	257	3,172
FY14/15	252	331	255	372	242	273							1,725
% Change	-18%	19%	-14%	37%	17%	19%							
11.7 Branch Services Class Visits													
FY13/14	5	1	0	2	2	1	2	1	1	1	1	0	17
FY14/15	0	0	1	4	1	1							7
% Change	-100%	-100%	n/a	100%	-50%	0%							
11.8 Branch Services Class Visits - Attendance													
FY13/14	173	28	0	59	59	30	46	30	20	25	40	0	510
FY14/15	0	0	28	48	26	26							128
% Change	-100%	-100%	n/a	-19%	-56%	-13%							

	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>TOTAL</u>
Statistics for FY 2014/15													
11.9 Branch Services Public Computer Usage													
FY13/14	886	1044	1077	1268	808	817	914	821	834	1020	1069	684	11,242
FY14/15	867	857	832	901	611	610							4,678
% Change	-2%	-18%	-23%	-29%	-24%	-25%							
11.9(a) Branch PC Usage Wireless New Service Started April 2013													
FY13/14	1,163	1,258	1,057	1,199	1,081	1,079	1,179	991	1,150	1,307	1,198	835	13,497
FY14/15	1,092	1,041	1,017	1,271	1,215	1,284							6,920
% Change	-6%	-17%	-4%	6%	12%	19%							
11.10 Branch Services Programs Offered													
FY13/14	5	1	3	5	4	2	4	1	1	1	1	2	30
FY14/15	6	1	2	2	5	3							19
% Change	20%	0%	-33%	-60%	25%	50%							
11.11 Branch Services Program Attendance													
FY13/14	185	13	55	90	40	50	34	7	4	21	10	50	559
FY14/15	345	8	28	43	143	58							625
% Change	86%	-38%	-49%	-52%	258%	16%							
11.12 Branch Services Collection Owned													
FY13/14	16,330	16,238	16,407	16,573	16,692	16,775	16,984	17,004	16,927	17,130	17,229	17,330	16,206
FY14/15	17,321	17,276	17,626	17,893	17,811	17,759							105,686
% Change	6%	6%	7%	8%	7%	6%							
11.13 Branch Services Items Added													
FY13/14	167	66	94	81	88	30	96	80	32	127	52	85	998
FY14/15	35	79	129	72	87	89							491
% Change	-79%	20%	37%	-11%	-1%	197%							
11.14 Branch Services Items Withdrawn													
FY13/14	174	95	34	103	27	2	39	73	34	3	39	0	623
FY14/15	25	97	0	41	4	85							252
% Change	-86%	2%	-100%	-60%	-85%	4150%							
11.15 Branch Services - Literacy Tutor Sessions Offered													
FY13/14	46	53	43	55	31	46	25	35	78	49	57	59	577
FY14/15		48	79	100	73	66							366
% Change	-100%	-9%	84%	82%	135%	43%							

	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	Statistics for FY 2014/15		<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>TOTAL</u>	
					<u>NOV</u>	<u>DEC</u>								
11.16 Branch Services Literacy Tutor Sessions Attendance														
FY13/14	173	170	190	204	131	148	115	122	173	124	116	167	<b>1,833</b>	
FY14/15	49	147	223	152	197	174							<b>942</b>	
% Change	<b>-72%</b>	<b>-14%</b>	<b>17%</b>	<b>-25%</b>	<b>50%</b>	<b>18%</b>								
11.17 Branch Services Literacy Tutor Hours offered														
FY13/14	71	53.25	93.75	69	29.5	49	27	49.5	47.25	63	88.9	104.5	<b>746</b>	
FY14/15	82	59.5	136.25	152	181.25	120.5							<b>732</b>	
% Change	<b>15%</b>	<b>12%</b>	<b>45%</b>	<b>120%</b>	<b>514%</b>	<b>146%</b>								
11.18 Branch Services Literacy - Volunteer Hours														
FY13/14	89	74	93.75	75.5	64	49	34	60.25	61.5	77.5	122.9	129.5	<b>930</b>	
FY14/15	129	111.5	184.25	186.5	112.75	100.5							<b>825</b>	
% Change	<b>46%</b>	<b>51%</b>	<b>97%</b>	<b>147%</b>	<b>76%</b>	<b>105%</b>								
12. Passports														
FY13/14	82	92	74	85	81	85	133	149	196	251	186	163	<b>1,577</b>	<b>\$39,425</b>
FY14/15	138	113	106	107	85	78							<b>627</b>	<b>\$15,675</b>
% Change	<b>68%</b>	<b>23%</b>	<b>43%</b>	<b>26%</b>	<b>5%</b>	<b>-8%</b>								
12.1 Passport Photos														
FY13/14	80	81	66	70	58	57	94	124	138	167	137	113	<b>1,185</b>	<b>\$14,220</b>
FY14/15	110	100	90	95	69	62							<b>526</b>	<b>\$6,312</b>
% Change	<b>38%</b>	<b>23%</b>	<b>36%</b>	<b>36%</b>	<b>19%</b>	<b>9%</b>								
13. Notary Service (new March 2010)														
FY13/14	8	9	7	24	2	4	6	6	10	11	4	18	<b>109</b>	<b>\$1,090</b>
FY14/15	6	7	12	4	4	6							<b>39</b>	<b>\$390</b>
% Change	<b>-25%</b>	<b>-22%</b>	<b>71%</b>	<b>-83%</b>	<b>100%</b>	<b>50%</b>								





## ALTADENA LIBRARY DISTRICT

*Honoring the past, cultivating the present, empowering the future*

### BOARD OF LIBRARY TRUSTEES STAFF REPORT

**DEPARTMENT:** Finance

**MEETING DATE:** January 26, 2015

**PREPARED BY:** Tina Wallin

**LOCATION:** Community Room

---

**TITLE:** Summary Report of Financial Statements for November and December 2014

**BACKGROUND:**

The Financial Statements for this January Board Meeting are for November and December 2014.

Staff has resolved to move the Mid-Year Budget Review to the February Board meeting to allow Mindy Kittay time to review the current financials and to convene a Budget Committee to review prior to presentation.

**Revenue highlights:**

- Percent of year completed is 50%.
- Total revenues as reflected on the Summary Profit and Loss is \$1.33M. Of that, \$18,812 is from RDA ABX1 26 Distributions.
- Total expenditures as reflected on the Summary Profit and Loss is \$1.31M.
- A donation was received from the Friends of the Library in the amount of \$1,000 for Literacy Programming in honor of Roberta Lauderdale.
- The District received e-Rate rebates from two Telecommunication vendors, totaling \$9,955.
- The parking lot rental for the Criminal Minds TV shoot brought in \$4,500.
- Each year the District receives a Medicare Part D subsidy payment from the State of CA. This Fiscal Year we've received \$7,200.

**Expenditure highlights:**

- Capital Outlay for Equipment, Furniture and Fixtures is currently over-budget due to the unexpected expense for a new Smart Kiosk Payment System for the public computers. This will be addressed with the Mid-Year budget review.

Effective July 1, 2015, per AB 1522, Employers are required to provide paid sick leave to part-time staff that do not have benefits. The State mandates that an employer may limit the use of paid sick leave days to 24 hour or 3 days for each year of employment. Administration has notified all staff of the change and has decided to issue (3) days per year to part-time staff.

Staff will be issuing a Request for Proposal (RFP) for Auditor Services beginning with FY15-16. Staff expects responses by March 2015.

10:02 AM  
 12/17/14  
 Accrual Basis

## Altadena Library District Balance Sheet As of November 30, 2014

	Nov 30, 14
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>Cash &amp; Cash Equivalents</b>	
1010.00 · Cash in County Treasury	143,939.00
1010.20 · Asset Replacement Reserve	122,122.95
1010.10 · Trustee Election Reserve	856,574.19
1010.00 · Cash in County Treasury - Other	1,122,636.14
<b>Total 1010.00 · Cash in County Treasury</b>	<b>1,122,636.14</b>
1021 · Cash in Checking Chase Gen Fund	223,457.07
1026 · Cash in Savings PF - Chase Bank	1,366.81
1041 · Cash in Savings - Chase Bank	25,104.20
1045 · Cash HUD Fund - Chase Bank	2.04
1075 · SCLC Deposit Account	1,160.00
1080 · Petty Cash	777.00
<b>Total Cash &amp; Cash Equivalents</b>	<b>1,374,503.26</b>
<b>Total Checking/Savings</b>	<b>1,374,503.26</b>
<b>Accounts Receivable</b>	
1350 · Accrued Interest Receivable	2,434.74
<b>Total Accounts Receivable</b>	<b>2,434.74</b>
<b>Other Current Assets</b>	
1220 · Miscellaneous Receivable	643.65
1400 · Property Taxes Receivable	29,181.99
1076 · Prepaid Items & Deposits	180.00
<b>Total Other Current Assets</b>	<b>30,005.64</b>
<b>Total Current Assets</b>	<b>1,406,943.64</b>
<b>Fixed Assets</b>	
<b>Non-Depreciable Assets</b>	
1500 · Land	77,280.28
1510 · Artwork	102,500.00
<b>Total Non-Depreciable Assets</b>	<b>179,780.28</b>
<b>Depreciable Assets</b>	
1550 · Structures & Improvements	1,173,651.18
1700 · Furniture, Fixtures & Equipment	646,097.77
1800 · Accum Depr (S & I)	-988,164.08
1900 · Accum Depr (FF & E)	-608,601.06
<b>Total Depreciable Assets</b>	<b>222,983.81</b>
<b>Total Fixed Assets</b>	<b>402,764.09</b>
<b>TOTAL ASSETS</b>	<b><u>1,809,707.73</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	31,019.55
<b>Total Accounts Payable</b>	<b>31,019.55</b>
<b>Other Current Liabilities</b>	
2012 · Accrued Vacation Payable	67,771.34
2080 · Deferred Revenue RDA ABX1 26	-18,812.41
2090 · Miscellaneous Payable	-30.00
<b>Total Other Current Liabilities</b>	<b>48,928.93</b>
<b>Total Current Liabilities</b>	<b>79,948.48</b>

10:02 AM  
12/17/14  
Accrual Basis

**Altadena Library District**  
**Balance Sheet**  
As of November 30, 2014

	<u>Nov 30, 14</u>
Long Term Liabilities	
2030 - GASB 45 OPEB Liability	205,906.00
<b>Total Long Term Liabilities</b>	<u>205,906.00</u>
<b>Total Liabilities</b>	285,854.48
Equity	
3300 - Retained Earnings	2,379,983.65
Net Income	-856,130.40
<b>Total Equity</b>	<u>1,523,853.25</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>1,809,707.73</b></u>

10:05 AM

12/17/14

Accrual Basis

## Altadena Library District Summary Profit & Loss Budget vs. Actual July through November 2014

	Jul - Nov 14	Budget	\$ Over Budget	% of Bu...
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
PROPERTY TAXES	120,700.27	1,822,588.00	-1,701,887.73	6.6%
SPECIAL ASSESSMENTS	9,214.86	740,000.00	-730,785.14	1.2%
INTEREST INCOME	2,721.24	7,200.00	-4,478.76	37.8%
FINES & FEES	34,386.83	77,100.00	-42,713.17	44.6%
DONATIONS AND GRANTS	56,000.00	43,562.00	12,438.00	128.6%
MISCELLANEOUS INCOME	13,357.45	1,000.00	12,357.45	1,335.7%
TRANSFER IN FROM RESERVES	0.00	99,000.00	-99,000.00	0.0%
<b>Total Income</b>	<u>236,380.65</u>	<u>2,790,450.00</u>	<u>-2,554,069.35</u>	<u>8.5%</u>
<b>Gross Profit</b>	236,380.65	2,790,450.00	-2,554,069.35	8.5%
<b>Expense</b>				
SALARIES & BENEFITS	760,721.99	2,041,179.00	-1,280,457.01	37.3%
SUPPLIES	23,285.51	69,299.00	-46,013.49	33.6%
BOOKS, MATERIALS & LIBRARY SVCS	149,960.71	289,835.00	-139,874.29	51.7%
OPERATING, MAINT & SERVICES	111,553.66	284,625.00	-173,071.34	39.2%
GRANTS & GIFTS	5,000.00	5,062.00	-62.00	98.8%
TRUSTEE EXPENSES	0.00	1,050.00	-1,050.00	0.0%
UTILITIES & SERVICES	29,120.66	65,400.00	-36,279.34	44.5%
CAPITAL OUTLAY	12,868.52	34,000.00	-21,131.48	37.8%
<b>Total Expense</b>	<u>1,092,511.05</u>	<u>2,790,450.00</u>	<u>-1,697,938.95</u>	<u>39.2%</u>
<b>Net Ordinary Income</b>	<u>-856,130.40</u>	<u>0.00</u>	<u>-856,130.40</u>	<u>100.0%</u>
<b>Net Income</b>	<u><b>-856,130.40</b></u>	<u><b>0.00</b></u>	<u><b>-856,130.40</b></u>	<u><b>100.0%</b></u>

10:07 AM

12/17/14

Accrual Basis

## Altadena Library District Detailed Profit & Loss Budget vs. Actual July through November 2014

	Jul - Nov 14	Budget	\$ Over Bud...	% of Bu...
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>PROPERTY TAXES</b>				
4010 · Current Secured	0.00	1,696,275.00	-1,696,275.00	0.0%
4020 · Current Unsecured	70,610.40	65,000.00	5,610.40	108.6%
4030 · Prior Year	16,419.69	0.00	16,419.69	100.0%
4050 · Homeowners Exemption	0.00	7,500.00	-7,500.00	0.0%
4070 · SB 813 Supplemental Roll	7,886.22	20,000.00	-12,113.78	39.4%
4080 · Penalties, Interest & Costs	6,971.55	15,000.00	-8,028.45	46.5%
4090 · RDA ABx126 Income	18,812.41	18,813.00	-0.59	100.0%
<b>Total PROPERTY TAXES</b>	<b>120,700.27</b>	<b>1,822,588.00</b>	<b>-1,701,887.73</b>	<b>6.6%</b>
<b>SPECIAL ASSESSMENTS</b>				
4060 · Per Parcel Benefit Assessment	9,214.86	740,000.00	-730,785.14	1.2%
<b>Total SPECIAL ASSESSMENTS</b>	<b>9,214.86</b>	<b>740,000.00</b>	<b>-730,785.14</b>	<b>1.2%</b>
<b>INTEREST INCOME</b>				
4200 · Chase Bank	8.07	250.00	-241.93	3.2%
4220 · County Deposits	2,713.17	6,950.00	-4,236.83	39.0%
<b>Total INTEREST INCOME</b>	<b>2,721.24</b>	<b>7,200.00</b>	<b>-4,478.76</b>	<b>37.8%</b>
<b>FINES &amp; FEES</b>				
4100 · Fines	11,254.41	33,000.00	-21,745.59	34.1%
4300 · Fines - PayPal	501.72			
4310 · Printer & Copy Machine	2,390.50	8,000.00	-5,609.50	29.9%
4360 · Video Game Rentals	426.00	1,000.00	-574.00	42.6%
4730 · Passport Services Fees	19,770.99	35,000.00	-15,229.01	56.5%
4745 · Recycling Program	43.21	100.00	-56.79	43.2%
<b>Total FINES &amp; FEES</b>	<b>34,386.83</b>	<b>77,100.00</b>	<b>-42,713.17</b>	<b>44.6%</b>
<b>DONATIONS AND GRANTS</b>				
<b>FRIENDS OF THE LIBRARY</b>				
4421 · Friends of the Library	40,000.00	38,000.00	2,000.00	105.3%
<b>Total FRIENDS OF THE LIBRARY</b>	<b>40,000.00</b>	<b>38,000.00</b>	<b>2,000.00</b>	<b>105.3%</b>
<b>DONATIONS</b>				
4410 · Undesignated	0.00	500.00	-500.00	0.0%
4411 · Designated	1,000.00			
<b>Total DONATIONS</b>	<b>1,000.00</b>	<b>500.00</b>	<b>500.00</b>	<b>200.0%</b>
<b>GRANTS</b>				
4500 · Grants - Various	0.00	0.00	0.00	0.0%
<b>Total GRANTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

10:07 AM

12/17/14

Accrual Basis

**Altadena Library District**  
**Detailed Profit & Loss Budget vs. Actual**  
 July through November 2014

	Jul - Nov 14	Budget	\$ Over Bud...	% of Bu...
<b>STATE FUNDS</b>				
4620 · California Literacy Funds	15,000.00	0.00	15,000.00	100.0%
<b>Total STATE FUNDS</b>	15,000.00	0.00	15,000.00	100.0%
<b>FEDERAL FUNDS</b>				
4725 · HUD Grant	0.00	5,062.00	-5,062.00	0.0%
<b>Total FEDERAL FUNDS</b>	0.00	5,062.00	-5,062.00	0.0%
<b>DONATIONS AND GRANTS - Other</b>	0.00	0.00	0.00	0.0%
<b>Total DONATIONS AND GRANTS</b>	56,000.00	43,562.00	12,438.00	128.6%
<b>MISCELLANEOUS INCOME</b>				
4910 · Miscellaneous Income	13,357.45	1,000.00	12,357.45	1,335.7%
<b>Total MISCELLANEOUS INCOME</b>	13,357.45	1,000.00	12,357.45	1,335.7%
<b>TRANSFER IN FROM RESERVES</b>	0.00	99,000.00	-99,000.00	0.0%
<b>Total Income</b>	236,380.65	2,790,450.00	-2,554,069.35	8.5%
<b>Gross Profit</b>	236,380.65	2,790,450.00	-2,554,069.35	8.5%
<b>Expense</b>				
<b>SALARIES &amp; BENEFITS</b>				
<b>SALARIES &amp; WAGES</b>				
5010 · Salaried	440,236.24	1,140,019.00	-699,782.76	38.6%
5020 · Hourly	117,884.88	267,950.00	-150,065.12	44.0%
<b>Total SALARIES &amp; WAGES</b>	558,121.12	1,407,969.00	-849,847.88	39.6%
<b>EMPLOYEE BENEFITS</b>				
5120 · Social Security, Salaried	33,019.48	87,211.00	-54,191.52	37.9%
5121 · Social Security, Hourly	9,161.72	20,498.00	-11,336.28	44.7%
5210 · PERS Retirement	66,416.56	231,766.00	-165,349.44	28.7%
5220 · Health Insurance	65,187.37	178,200.00	-113,012.63	36.6%
5222 · OPEB Expense	18,750.00	75,000.00	-56,250.00	25.0%
5230 · Dental Insurance	6,064.52	16,482.00	-10,417.48	36.8%
5240 · Vision Insurance	2,171.50	5,819.00	-3,647.50	37.3%
5250 · SUI, Salaried	320.05	13,213.00	-12,892.95	2.4%
5251 · SUI, Hourly	840.50	3,106.00	-2,265.50	27.1%
5260 · Life Insurance	669.17	1,915.00	-1,245.83	34.9%
<b>Total EMPLOYEE BENEFITS</b>	202,600.87	633,210.00	-430,609.13	32.0%
<b>Total SALARIES &amp; BENEFITS</b>	760,721.99	2,041,179.00	-1,280,457.01	37.3%

10:07 AM

12/17/14

Accrual Basis

**Altadena Library District**  
**Detailed Profit & Loss Budget vs. Actual**  
 July through November 2014

	Jul - Nov 14	Budget	\$ Over Bud...	% of Bu...
<b>SUPPLIES</b>				
6755 · Office Furniture	1,670.98	1,800.00	-129.02	92.8%
6765 · Janitorial Supplies	5,501.01	14,500.00	-8,998.99	37.9%
6770 · Operating Supplies	14,005.71	43,199.00	-29,193.29	32.4%
6785 · Computer Supplies	2,107.81	9,800.00	-7,692.19	21.5%
<b>Total SUPPLIES</b>	<b>23,285.51</b>	<b>69,299.00</b>	<b>-46,013.49</b>	<b>33.6%</b>
<b>BOOKS, MATERIALS &amp; LIBRARY SVCS</b>				
6320 · OCLC Cataloging	5,968.56	19,604.00	-13,635.44	30.4%
6531 · Maintenance Equipment	3,522.44	12,700.00	-9,177.56	27.7%
6535 · ILS Maintenance	27,781.00	29,116.00	-1,335.00	95.4%
6536 · Ill eCommerce	0.00	780.00	-780.00	0.0%
6570 · Software Licensing	7,230.44	10,735.00	-3,504.56	67.4%
6740 · Postage & Delivery	4,778.89	4,500.00	278.89	106.2%
6910 · Telecommunications	13,605.93	27,000.00	-13,394.07	50.4%
7001 · Electronic Databases	14,364.91	14,900.00	-535.09	96.4%
7002 · Standing Orders	6,040.27	12,000.00	-5,959.73	50.3%
7003 · Books	39,356.07	107,000.00	-67,643.93	36.8%
7004 · Audio CD/Cassettes	2,532.44	9,600.00	-7,067.56	26.4%
7005 · DVD's Video	3,355.00	10,700.00	-7,345.00	31.4%
7007 · Online Ordering & Book Services	9,900.13	15,500.00	-5,599.87	63.9%
7009 · Periodicals	11,208.06	12,500.00	-1,291.94	89.7%
7011 · FOL DVD Rental Collection	316.57	1,600.00	-1,283.43	19.8%
7015 · Video Game Rental Collection	0.00	1,600.00	-1,600.00	0.0%
<b>Total BOOKS, MATERIALS &amp; LIBRARY SVCS</b>	<b>149,960.71</b>	<b>289,835.00</b>	<b>-139,874.29</b>	<b>51.7%</b>
<b>OPERATING, MAINT &amp; SERVICES</b>				
<b>ELECTION</b>				
7110 · Trustee Election	0.00	0.00	0.00	0.0%
7120 · Per Parcel Election	0.00	65,000.00	-65,000.00	0.0%
<b>Total ELECTION</b>	<b>0.00</b>	<b>65,000.00</b>	<b>-65,000.00</b>	<b>0.0%</b>
6725 · Misc Expense	7,782.68	2,000.00	5,782.68	389.1%
6750 · Printing & Reproduction	2,293.41	10,500.00	-8,206.59	21.8%
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
6020 · Audit Fees	5,616.00	9,800.00	-4,184.00	57.3%
6030 · Legal Fees	1,084.57	4,000.00	-2,915.43	27.1%
6031 · SLK Consulting	2,692.15	9,000.00	-6,307.85	29.9%
6033 · Consultants - Financial	1,660.00	4,000.00	-2,340.00	41.5%
6035 · Architectural Services	4,634.80	5,000.00	-365.20	92.7%
6050 · Collection Agency	402.75	1,800.00	-1,397.25	22.4%
6060 · Consultants - Other	1,250.00	5,000.00	-3,750.00	25.0%
<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	<b>17,340.27</b>	<b>38,600.00</b>	<b>-21,259.73</b>	<b>44.9%</b>

10:07 AM

12/17/14

Accrual Basis

**Altadena Library District**  
**Detailed Profit & Loss Budget vs. Actual**  
 July through November 2014

	Jul - Nov 14	Budget	\$ Over Bud...	% of Bu...
6034 · Passport Services	1,517.65	3,000.00	-1,482.35	50.6%
6745 · Banking & Service Fees	794.50	1,000.00	-205.50	79.5%
6746 · Payroll Fees	3,447.80	7,000.00	-3,552.20	49.3%
6747 · Merchant Fees (Chase & PayPal)	99.75			
<b>INSURANCE</b>				
6410 · Worker's Compensation	6,220.00	17,190.00	-10,970.00	36.2%
6430 · General, Property & Liability	16,078.81	16,079.00	-0.19	100.0%
6450 · Earthquake Insurance	13,226.00	14,520.00	-1,294.00	91.1%
<b>Total INSURANCE</b>	35,524.81	47,789.00	-12,264.19	74.3%
<b>MAINT/BUILDING &amp; GROUNDS</b>				
6500 · Maint & Repairs Building	367.36	5,000.00	-4,632.64	7.3%
6501 · Maint & Repairs Landscape	2,253.56	2,000.00	253.56	112.7%
6502 · Maint & Repairs Elevator	2,717.47	3,500.00	-782.53	77.6%
6504 · Maint & Repairs Air Cond.	2,459.95	1,000.00	1,459.95	246.0%
6505 · Maint & Repairs Security System	2,121.50	3,456.00	-1,334.50	61.4%
6506 · Maint & Repairs Electrical	127.99	3,000.00	-2,872.01	4.3%
6507 · Maint & Repairs Plumbing	1,106.23	8,000.00	-6,893.77	13.8%
6512 · Maint & Repairs - Other	500.00	6,000.00	-5,500.00	8.3%
<b>Total MAINT/BUILDING &amp; GROUNDS</b>	11,654.06	31,956.00	-20,301.94	36.5%
6620 · Membership Dues & Subscriptions	645.87	1,350.00	-704.13	47.8%
6690 · Organizational Memberships	9,599.72	9,130.00	469.72	105.1%
6710 · Meetings & Travel	2,058.10	2,900.00	-841.90	71.0%
<b>PROGRAMS</b>				
6200 · Youth Services	6,484.67	8,000.00	-1,515.33	81.1%
6210 · Teen Services	1,145.64	1,500.00	-354.36	76.4%
6220 · Adult Services	1,936.52	5,000.00	-3,063.48	38.7%
6230 · Branch	494.39	1,500.00	-1,005.61	33.0%
6240 · Literacy	2,850.12	2,000.00	850.12	142.5%
<b>Total PROGRAMS</b>	12,911.34	18,000.00	-5,088.66	71.7%
6625 · Training & Education	1,085.57	4,900.00	-3,814.43	22.2%
6626 · Employee Recruitment	3,854.99	5,000.00	-1,145.01	77.1%
6730 · Mileage Reimb & Parking Exp.	233.97	2,500.00	-2,266.03	9.4%
6820 · Refunds/Parcel	0.00	1,000.00	-1,000.00	0.0%
6840 · Direct Assessments/Admin Costs	709.17	33,000.00	-32,290.83	2.1%
<b>Total OPERATING, MAINT &amp; SERVICES</b>	111,553.66	284,625.00	-173,071.34	39.2%
<b>GRANTS &amp; GIFTS</b>				
7501 · HUD Grant - Prof Services	5,000.00	5,062.00	-62.00	98.8%
<b>Total GRANTS &amp; GIFTS</b>	5,000.00	5,062.00	-62.00	98.8%



10:07 AM

12/17/14

Accrual Basis

**Altadena Library District**  
**Detailed Profit & Loss Budget vs. Actual**  
July through November 2014

	<u>Jul - Nov 14</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Bu...</u>
<b>TRUSTEE EXPENSES</b>				
6215 · Volunteer Luncheon	0.00	500.00	-500.00	0.0%
6670 · CLA	0.00	350.00	-350.00	0.0%
6681 · CALTAC	0.00	200.00	-200.00	0.0%
<b>Total TRUSTEE EXPENSES</b>	<u>0.00</u>	<u>1,050.00</u>	<u>-1,050.00</u>	<u>0.0%</u>
<b>UTILITIES &amp; SERVICES</b>				
6920 · Electricity	24,868.30	50,000.00	-25,131.70	49.7%
6930 · Natural Gas	354.99	5,500.00	-5,145.01	6.5%
6940 · Water & Sewage	2,096.95	5,600.00	-3,503.05	37.4%
6950 · Refuse	1,800.42	4,300.00	-2,499.58	41.9%
<b>Total UTILITIES &amp; SERVICES</b>	<u>29,120.66</u>	<u>65,400.00</u>	<u>-36,279.34</u>	<u>44.5%</u>
<b>CAPITAL OUTLAY</b>				
7160 · Equipment, Furniture & Fixtures	12,868.52	24,000.00	-11,131.48	53.6%
7161 · Structures & Improvements	0.00	10,000.00	-10,000.00	0.0%
<b>Total CAPITAL OUTLAY</b>	<u>12,868.52</u>	<u>34,000.00</u>	<u>-21,131.48</u>	<u>37.8%</u>
<b>Total Expense</b>	<u>1,092,511.05</u>	<u>2,790,450.00</u>	<u>-1,697,938.95</u>	<u>39.2%</u>
<b>Net Ordinary Income</b>	<u>-856,130.40</u>	<u>0.00</u>	<u>-856,130.40</u>	<u>100.0%</u>
<b>Net Income</b>	<u><b>-856,130.40</b></u>	<u><b>0.00</b></u>	<u><b>-856,130.40</b></u>	<u><b>100.0%</b></u>

10:08 AM

12/17/14

Accrual Basis

Altadena Library District  
Donations & Grants  
July through November 2014

Type	Date	Memo	Amount	Balance
<b>DONATIONS AND GRANTS</b>				
<b>FRIENDS OF THE LIBRARY</b>				
4421 · Friends of the Library				
Deposit	09/12/2014	SEPT-2014 - FOL Donation for FY14-15	40,000.00	40,000.00
Total 4421 · Friends of the Library			40,000.00	40,000.00
Total FRIENDS OF THE LIBRARY			40,000.00	40,000.00
<b>DONATIONS</b>				
4411 · Designated				
Deposit	10/27/2014	OCT-2014 - Donation from FOL for Literacy Programming in h...	1,000.00	1,000.00
Total 4411 · Designated			1,000.00	1,000.00
Total DONATIONS			1,000.00	1,000.00
<b>STATE FUNDS</b>				
4620 · California Literacy Funds				
Deposit	10/15/2014	OCT-2014 - CA State Library, CLLS State Funds/Grant	15,000.00	15,000.00
Total 4620 · California Literacy Funds			15,000.00	15,000.00
Total STATE FUNDS			15,000.00	15,000.00
Total DONATIONS AND GRANTS			56,000.00	56,000.00
<b>TOTAL</b>			<b>56,000.00</b>	<b>56,000.00</b>

Altadena Library District

12/1/2014 10:53 AM

Register: Cash & Cash Equivalents:1021 · Cash in Checking Chase Gen Fund

From 11/01/2014 through 11/30/2014

Sorted by: Date, Type, Number/Ref

<u>Date</u>	<u>Number</u>	<u>Payee</u>	<u>Account</u>	<u>Memo</u>	<u>Payment</u>	<u>C</u>	<u>Deposit</u>	<u>Balance</u>
11/04/2014			FINES & FEES:4730 · Passpor...	Deposit			334.00	275,525.09
11/04/2014	3672	Mindy Kittay	SALARIES & BENEFITS:SAL...		213.40			275,311.69
11/04/2014	3673	Amazon.com	2000 · Accounts Payable		1,163.06			274,148.63
11/04/2014	3674	CalPERS Health	2000 · Accounts Payable	Employer Code: 0760	14,440.94			259,707.69
11/04/2014	3675	CalPERS{CERBT}	2000 · Accounts Payable		6,250.00			253,457.69
11/04/2014	3676	Cassandra Stearns{AP}	2000 · Accounts Payable		29.68			253,428.01
11/04/2014	3677	CSDA	2000 · Accounts Payable		5,288.00			248,140.01
11/04/2014	3678	Helen Milner{AP}	2000 · Accounts Payable		55.02			248,084.99
11/04/2014	3679	Jumpstart for Young Childre...	2000 · Accounts Payable		1,571.21			246,513.78
11/04/2014	3680	Mederos Electrical, Inc.	2000 · Accounts Payable		78.00			246,435.78
11/04/2014	3681	Pacific Telemangement Ser...	2000 · Accounts Payable		28.00			246,407.78
11/04/2014	3682	Tina Wallin	2000 · Accounts Payable		59.58			246,348.20
11/04/2014	3683	US Life Insurance	2000 · Accounts Payable		137.66			246,210.54
11/04/2014	3684	Vision Service Plan	2000 · Accounts Payable	5240, 5241	533.70			245,676.84
11/04/2014	EFT-103114	CalPERS 457 Plan	2064 · Deferred Compensation ...	3858484037	2,274.14			243,402.70
11/07/2014			-split-	Deposit			759.37	244,162.07
11/10/2014			FINES & FEES:4730 · Passpor...	Deposit			557.00	244,719.07
11/10/2014	3685	AT & T	2000 · Accounts Payable		220.04			244,499.03
11/10/2014	3686	Athens Services	2000 · Accounts Payable	466572-000 & 46657...	360.22			244,138.81
11/10/2014	3687	CalPERS Retirement	2000 · Accounts Payable		16,067.39			228,071.42
11/10/2014	3688	Charles Z. Fedak & Compan...	2000 · Accounts Payable		1,120.00			226,951.42
11/10/2014	3689	Charter Business	2000 · Accounts Payable	8245 10 680 0001342	38.89			226,912.53
11/10/2014	3690	GE Capital	2000 · Accounts Payable	7725429-001	626.76			226,285.77
11/10/2014	3691	Lincoln Avenue Water Comp...	2000 · Accounts Payable		72.75			226,213.02
11/10/2014	3692	Target Bank	2000 · Accounts Payable		162.42			226,050.60
11/10/2014	3693	ThyssenKrupp Elevator Corp.	2000 · Accounts Payable		782.39			225,268.21
11/10/2014	3694	US Bank Corporate Payment...	2000 · Accounts Payable	4246044555646029	9,383.61			215,884.60
11/14/2014			-split-	Deposit			816.75	216,701.35

Altadena Library District

12/1/2014 10:53 AM

Register: Cash & Cash Equivalents:1021 · Cash in Checking Chase Gen Fund

From 11/01/2014 through 11/30/2014

Sorted by: Date, Type, Number/Ref

<u>Date</u>	<u>Number</u>	<u>Payee</u>	<u>Account</u>	<u>Memo</u>	<u>Payment</u>	<u>C</u>	<u>Deposit</u>	<u>Balance</u>
11/17/2014			FINES & FEES:4730 · Passpor...	Deposit			272.00	216,973.35
11/17/2014	3695	Altadena Hardware	2000 · Accounts Payable		144.63			216,828.72
11/17/2014	3696	BAKER & TAYLOR	2000 · Accounts Payable	415004 L158147 4 B...	10,546.05			206,282.67
11/17/2014	3697	CBE	2000 · Accounts Payable		19.03			206,263.64
11/17/2014	3698	Center Point Large Print	2000 · Accounts Payable		41.94			206,221.70
11/17/2014	3699	Cintas{693}	2000 · Accounts Payable		1,373.98			204,847.72
11/17/2014	3700	Dewey Pest Control	2000 · Accounts Payable		80.00			204,767.72
11/17/2014	3701	Gale{Cengage Learning}	2000 · Accounts Payable	173394	51.00			204,716.72
11/17/2014	3702	Gaylord Bros., Inc.	2000 · Accounts Payable		246.56			204,470.16
11/17/2014	3703	GE Capital	2000 · Accounts Payable	7725429-001	471.51			203,998.65
11/17/2014	3704	Information Today, Inc.	2000 · Accounts Payable		404.05			203,594.60
11/17/2014	3705	Ingram Library Services	2000 · Accounts Payable		286.01			203,308.59
11/17/2014	3706	Kiplinger's Investing for Inco...	2000 · Accounts Payable		79.00			203,229.59
11/17/2014	3707	Los Angeles Times	2000 · Accounts Payable		416.00			202,813.59
11/17/2014	3708	MegaPath	2000 · Accounts Payable		321.71			202,491.88
11/17/2014	3709	Mindy Kittay{AP}	2000 · Accounts Payable		2,710.04			199,781.84
11/17/2014	3710	Mobile Mini	2000 · Accounts Payable	21015173	114.58			199,667.26
11/17/2014	3711	OverDrive	2000 · Accounts Payable		113.93			199,553.33
11/17/2014	3712	SAGE Publications,Inc.	2000 · Accounts Payable		347.82			199,205.51
11/17/2014	3713	The Gas Company	2000 · Accounts Payable		141.50			199,064.01
11/17/2014	3714	The Penworthy Company	2000 · Accounts Payable		814.06			198,249.95
11/17/2014	3715	Thomson Reuters West	2000 · Accounts Payable	1000477394	98.12			198,151.83
11/17/2014	3716	Unique Management Service...	2000 · Accounts Payable		62.65			198,089.18
11/17/2014	3717	Yamada Enterprises	2000 · Accounts Payable		1,670.98			196,418.20
11/17/2014	EFT-111514	CalPERS 457 Plan	2064 · Deferred Compensation ...	3858484037	2,274.14			194,144.06
11/24/2014			-split-	Deposit			5,557.30	199,701.36
11/24/2014	3718	ALA	2000 · Accounts Payable		198.00			199,503.36
11/24/2014	3719	AT & T	2000 · Accounts Payable		1,506.86			197,996.50

Altadena Library District

12/1/2014 10:53 AM

Register: Cash & Cash Equivalents:1021 · Cash in Checking Chase Gen Fund

From 11/01/2014 through 11/30/2014

Sorted by: Date, Type, Number/Ref

<u>Date</u>	<u>Number</u>	<u>Payee</u>	<u>Account</u>	<u>Memo</u>	<u>Payment</u>	<u>C</u>	<u>Deposit</u>	<u>Balance</u>
11/24/2014	3720	Charter Business	2000 · Accounts Payable	8245 10 680 0001342	94.49			197,902.01
11/24/2014	3721	Linda S. Halley	2000 · Accounts Payable		320.00			197,582.01
11/24/2014	3722	Mission Linen Supply	2000 · Accounts Payable		73.79			197,508.22
11/24/2014	3723	Mobile Mini	2000 · Accounts Payable	21015173	101.71			197,406.51
11/24/2014	3724	OCLC, INC.	2000 · Accounts Payable	01OCLC00007993	1,492.14			195,914.37
11/24/2014	3725	Roar With Gilmore	2000 · Accounts Payable		52.00			195,862.37
11/24/2014	3726	Rubio Canon Land and Wate...	2000 · Accounts Payable		673.40			195,188.97
11/24/2014	3727	SLK	2000 · Accounts Payable		1,282.15			193,906.82
11/24/2014	3728	Southern California Edison	2000 · Accounts Payable		3,227.96			190,678.86
11/24/2014	3729	Staples	2000 · Accounts Payable		957.63			189,721.23
11/24/2014	3730	Suzanne Im	2000 · Accounts Payable		40.82			189,680.41
11/24/2014	3731	TNCI	2000 · Accounts Payable	105128	456.19			189,224.22
11/25/2014			FINES & FEES:4730 · Passpor...	Deposit			926.00	190,150.22
11/25/2014	3732	Suzanne Martin	2000 · Accounts Payable		443.27			189,706.95
11/26/2014			FINES & FEES:4730 · Passpor...	Deposit			557.00	190,263.95

---

**ALTADENA LIBRARY DISTRICT  
MONTHLY INVESTMENT REPORT  
NOVEMBER-2014**

---

**Summary of Cash and Investments as of November 30, 2014**

<b>ACCOUNT</b>	<b>AGENT</b>	<b>YIELD</b>	<b>NOV-2014</b>
Pooled Funds at County of Los Angeles	LA County	0.71%	\$1,122,636.14
General Fund – Business Select Checking	Chase Bank	0.00%	\$223,457.07
Savings Public Fund – High Yield Savings	Chase Bank	0.15%	\$1,366.81
General Savings – High Yield Savings	Chase Bank	0.15%	\$25,104.20
HUD Account - Business Select Checking	Chase Bank	0.00%	\$2.04
SCLC Deposit Account	SCLC	0.00%	\$1,160.00
Petty Cash	District Office	0.00%	\$777.00
<b>Total Cash and Investments</b>			<b>\$1,374,503.26</b>

We hereby certify that the investments are in compliance with Altadena Library District Policy, and California Government Code Section 53646(b)(1); and that the Altadena Library District has the ability to meet its budgeted expenditures for the next six (6) months.

**Altadena Library District**  
**Balance Sheet**  
 As of December 31, 2014

	Dec 31, 14
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>Cash &amp; Cash Equivalents</b>	
1010.00 · Cash in County Treasury	
1010.20 · Asset Replacement Reserve	143,939.00
1010.10 · Trustee Election Reserve	122,122.95
1010.00 · Cash in County Treasury - Other	1,758,671.83
<b>Total 1010.00 · Cash in County Treasury</b>	<b>2,024,733.78</b>
1021 · Cash in Checking Chase Gen Fund	189,159.52
1026 · Cash in Savings PF - Chase Bank	1,496.82
1041 · Cash in Savings - Chase Bank	25,104.88
1045 · Cash HUD Fund - Chase Bank	2.04
1075 · SCLC Deposit Account	1,160.00
1080 · Petty Cash	777.00
<b>Total Cash &amp; Cash Equivalents</b>	<b>2,242,434.04</b>
<b>Total Checking/Savings</b>	<b>2,242,434.04</b>
<b>Accounts Receivable</b>	
1350 · Accrued Interest Receivable	2,434.74
<b>Total Accounts Receivable</b>	<b>2,434.74</b>
<b>Other Current Assets</b>	
1220 · Miscellaneous Receivable	643.65
1400 · Property Taxes Receivable	29,181.99
1076 · Prepaid Items & Deposits	1,163.28
<b>Total Other Current Assets</b>	<b>30,988.92</b>
<b>Total Current Assets</b>	<b>2,275,857.70</b>
<b>Fixed Assets</b>	
<b>Non-Depreciable Assets</b>	
1500 · Land	77,280.28
1510 · Artwork	102,500.00
<b>Total Non-Depreciable Assets</b>	<b>179,780.28</b>
<b>Depreciable Assets</b>	
1550 · Structures & Improvements	1,173,651.18
1700 · Furniture, Fixtures & Equipment	646,097.77
1800 · Accum Depr (S & I)	-988,164.08
1900 · Accum Depr (FF & E)	-608,601.06
<b>Total Depreciable Assets</b>	<b>222,983.81</b>
<b>Total Fixed Assets</b>	<b>402,764.09</b>
<b>TOTAL ASSETS</b>	<b>2,678,621.79</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	32,533.65
<b>Total Accounts Payable</b>	<b>32,533.65</b>
<b>Other Current Liabilities</b>	
2012 · Accrued Vacation Payable	67,771.34
2064 · Deferred Compensation - CalPERS	0.45
2080 · Deferred Revenue RDA ABX1 26	-18,812.41
2090 · Miscellaneous Payable	-30.00
<b>Total Other Current Liabilities</b>	<b>48,929.38</b>
<b>Total Current Liabilities</b>	<b>81,463.03</b>

Altadena Library District  
**Balance Sheet**  
As of December 31, 2014

	<u>Dec 31, 14</u>
Long Term Liabilities	
2030 · GASB 45 OPEB Liability	205,906.00
Total Long Term Liabilities	<u>205,906.00</u>
Total Liabilities	287,369.03
Equity	
3300 · Retained Earnings	2,379,983.65
Net Income	11,269.11
Total Equity	<u>2,391,252.76</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>2,678,621.79</u></b>



**Altadena Library District**  
**Profit & Loss Budget vs. Actual**  
 July through December 2014

	Jul - Dec 14	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
PROPERTY TAXES	892,830.28	1,822,588.00	-929,757.72	49.0%
SPECIAL ASSESSMENTS	314,191.09	740,000.00	-425,808.91	42.5%
INTEREST INCOME	3,776.32	7,200.00	-3,423.68	52.4%
FINES & FEES	39,874.32	77,100.00	-37,225.68	51.7%
DONATIONS AND GRANTS	56,000.00	43,562.00	12,438.00	128.6%
MISCELLANEOUS INCOME	23,483.96	1,000.00	22,483.96	2,348.4%
TRANSFER IN FROM RESERVES	0.00	99,000.00	-99,000.00	0.0%
<b>Total Income</b>	<b>1,330,155.97</b>	<b>2,790,450.00</b>	<b>-1,460,294.03</b>	<b>47.7%</b>
<b>Gross Profit</b>	<b>1,330,155.97</b>	<b>2,790,450.00</b>	<b>-1,460,294.03</b>	<b>47.7%</b>
<b>Expense</b>				
SALARIES & BENEFITS	925,922.70	2,041,179.00	-1,115,256.30	45.4%
SUPPLIES	27,870.15	69,299.00	-41,428.85	40.2%
BOOKS, MATERIALS & LIBRARY SVCS	160,081.48	289,835.00	-129,753.52	55.2%
OPERATING, MAINT & SERVICES	141,472.09	284,625.00	-143,152.91	49.7%
GRANTS & GIFTS	5,000.00	5,062.00	-62.00	98.8%
TRUSTEE EXPENSES	0.00	1,050.00	-1,050.00	0.0%
UTILITIES & SERVICES	33,138.02	65,400.00	-32,261.98	50.7%
CAPITAL OUTLAY	25,402.42	34,000.00	-8,597.58	74.7%
<b>Total Expense</b>	<b>1,318,886.86</b>	<b>2,790,450.00</b>	<b>-1,471,563.14</b>	<b>47.3%</b>
<b>Net Ordinary Income</b>	<b>11,269.11</b>	<b>0.00</b>	<b>11,269.11</b>	<b>100.0%</b>
<b>Net Income</b>	<b>11,269.11</b>	<b>0.00</b>	<b>11,269.11</b>	<b>100.0%</b>

## Altadena Library District Detailed Profit & Loss Budget vs. Actual July through December 2014

	Jul - Dec 14	Budget	\$ Over Bud...	% of Bu...
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>PROPERTY TAXES</b>				
4010 · Current Secured	767,970.14	1,696,275.00	-928,304.86	45.3%
4020 · Current Unsecured	70,610.40	65,000.00	5,610.40	108.6%
4030 · Prior Year	15,775.42	0.00	15,775.42	100.0%
4050 · Homeowners Exemption	2,042.89	7,500.00	-5,457.11	27.2%
4070 · SB 813 Supplemental Roll	10,649.94	20,000.00	-9,350.06	53.2%
4080 · Penalties, Interest & Costs	6,969.08	15,000.00	-8,030.92	46.5%
4090 · RDA ABx126 Income	18,812.41	18,813.00	-0.59	100.0%
<b>Total PROPERTY TAXES</b>	<b>892,830.28</b>	<b>1,822,588.00</b>	<b>-929,757.72</b>	<b>49.0%</b>
<b>SPECIAL ASSESSMENTS</b>				
4060 · Per Parcel Benefit Assessment	314,191.09	740,000.00	-425,808.91	42.5%
<b>Total SPECIAL ASSESSMENTS</b>	<b>314,191.09</b>	<b>740,000.00</b>	<b>-425,808.91</b>	<b>42.5%</b>
<b>INTEREST INCOME</b>				
4200 · Chase Bank	8.79	250.00	-241.21	3.5%
4220 · County Deposits	3,767.53	6,950.00	-3,182.47	54.2%
<b>Total INTEREST INCOME</b>	<b>3,776.32</b>	<b>7,200.00</b>	<b>-3,423.68</b>	<b>52.4%</b>
<b>FINES &amp; FEES</b>				
4100 · Fines	13,225.56	33,000.00	-19,774.44	40.1%
4300 · Fines - PayPal	666.64			
4310 · Printer & Copy Machine	2,845.00	8,000.00	-5,155.00	35.6%
4360 · Video Game Rentals	506.00	1,000.00	-494.00	50.6%
4730 · Passport Services Fees	22,574.98	35,000.00	-12,425.02	64.5%
4745 · Recycling Program	56.14	100.00	-43.86	56.1%
<b>Total FINES &amp; FEES</b>	<b>39,874.32</b>	<b>77,100.00</b>	<b>-37,225.68</b>	<b>51.7%</b>
<b>DONATIONS AND GRANTS</b>				
<b>FRIENDS OF THE LIBRARY</b>				
4421 · Friends of the Library	40,000.00	38,000.00	2,000.00	105.3%
<b>Total FRIENDS OF THE LIBRARY</b>	<b>40,000.00</b>	<b>38,000.00</b>	<b>2,000.00</b>	<b>105.3%</b>
<b>DONATIONS</b>				
4410 · Undesignated	0.00	500.00	-500.00	0.0%
4411 · Designated	1,000.00			
<b>Total DONATIONS</b>	<b>1,000.00</b>	<b>500.00</b>	<b>500.00</b>	<b>200.0%</b>
<b>GRANTS</b>				
4500 · Grants - Various	0.00	0.00	0.00	0.0%
<b>Total GRANTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

**Altadena Library District**  
**Detailed Profit & Loss Budget vs. Actual**  
 July through December 2014

	Jul - Dec 14	Budget	\$ Over Bud...	% of Bu...
<b>STATE FUNDS</b>				
4620 · California Literacy Funds	15,000.00	0.00	15,000.00	100.0%
<b>Total STATE FUNDS</b>	15,000.00	0.00	15,000.00	100.0%
<b>FEDERAL FUNDS</b>				
4725 · HUD Grant	0.00	5,062.00	-5,062.00	0.0%
<b>Total FEDERAL FUNDS</b>	0.00	5,062.00	-5,062.00	0.0%
<b>DONATIONS AND GRANTS - Other</b>	0.00	0.00	0.00	0.0%
<b>Total DONATIONS AND GRANTS</b>	56,000.00	43,562.00	12,438.00	128.6%
<b>MISCELLANEOUS INCOME</b>				
4910 · Miscellaneous Income	23,483.96	1,000.00	22,483.96	2,348.4%
<b>Total MISCELLANEOUS INCOME</b>	23,483.96	1,000.00	22,483.96	2,348.4%
<b>TRANSFER IN FROM RESERVES</b>	0.00	99,000.00	-99,000.00	0.0%
<b>Total Income</b>	1,330,155.97	2,790,450.00	-1,460,294.03	47.7%
<b>Gross Profit</b>	1,330,155.97	2,790,450.00	-1,460,294.03	47.7%
<b>Expense</b>				
<b>SALARIES &amp; BENEFITS</b>				
<b>SALARIES &amp; WAGES</b>				
5010 · Salaried	538,000.94	1,140,019.00	-602,018.06	47.2%
5020 · Hourly	141,692.35	267,950.00	-126,257.65	52.9%
<b>Total SALARIES &amp; WAGES</b>	679,693.29	1,407,969.00	-728,275.71	48.3%
<b>EMPLOYEE BENEFITS</b>				
5120 · Social Security, Salaried	40,338.20	87,211.00	-46,872.80	46.3%
5121 · Social Security, Hourly	10,977.75	20,498.00	-9,520.25	53.6%
5210 · PERS Retirement	80,226.49	231,766.00	-151,539.51	34.6%
5220 · Health Insurance	77,759.62	178,200.00	-100,440.38	43.6%
5222 · OPEB Expense	25,000.00	75,000.00	-50,000.00	33.3%
5230 · Dental Insurance	7,267.40	16,482.00	-9,214.60	44.1%
5240 · Vision Insurance	2,623.07	5,819.00	-3,195.93	45.1%
5250 · SUI, Salaried	320.05	13,213.00	-12,892.95	2.4%
5251 · SUI, Hourly	907.26	3,106.00	-2,198.74	29.2%
5260 · Life Insurance	809.57	1,915.00	-1,105.43	42.3%
<b>Total EMPLOYEE BENEFITS</b>	246,229.41	633,210.00	-386,980.59	38.9%
<b>Total SALARIES &amp; BENEFITS</b>	925,922.70	2,041,179.00	-1,115,256.30	45.4%

**Altadena Library District**  
**Detailed Profit & Loss Budget vs. Actual**  
 July through December 2014

	Jul - Dec 14	Budget	\$ Over Bud...	% of Bu...
<b>SUPPLIES</b>				
6755 · Office Furniture	1,670.98	1,800.00	-129.02	92.8%
6765 · Janitorial Supplies	6,457.76	14,500.00	-8,042.24	44.5%
6770 · Operating Supplies	17,309.07	43,199.00	-25,889.93	40.1%
6785 · Computer Supplies	2,432.34	9,800.00	-7,367.66	24.8%
<b>Total SUPPLIES</b>	<b>27,870.15</b>	<b>69,299.00</b>	<b>-41,428.85</b>	<b>40.2%</b>
<b>BOOKS, MATERIALS &amp; LIBRARY SVCS</b>				
6320 · OCLC Cataloging	7,460.70	19,604.00	-12,143.30	38.1%
6531 · Maintenance Equipment	3,913.70	12,700.00	-8,786.30	30.8%
6535 · ILS Maintenance	27,781.00	29,116.00	-1,335.00	95.4%
6536 · Ill eCommerce	0.00	780.00	-780.00	0.0%
6570 · Software Licensing	7,240.44	10,735.00	-3,494.56	67.4%
6740 · Postage & Delivery	4,795.65	4,500.00	295.65	106.6%
6910 · Telecommunications	17,058.22	27,000.00	-9,941.78	63.2%
7001 · Electronic Databases	14,561.57	14,900.00	-338.43	97.7%
7002 · Standing Orders	6,518.73	12,000.00	-5,481.27	54.3%
7003 · Books	40,950.72	107,000.00	-66,049.28	38.3%
7004 · Audio CD/Cassettes	2,685.38	9,600.00	-6,914.62	28.0%
7005 · DVD's Video	4,990.97	10,700.00	-5,709.03	46.6%
7007 · Online Ordering & Book Services	9,900.13	15,500.00	-5,599.87	63.9%
7009 · Periodicals	11,285.98	12,500.00	-1,214.02	90.3%
7011 · FOL DVD Rental Collection	368.26	1,600.00	-1,231.74	23.0%
7015 · Video Game Rental Collection	570.03	1,600.00	-1,029.97	35.6%
<b>Total BOOKS, MATERIALS &amp; LIBRARY SVCS</b>	<b>160,081.48</b>	<b>289,835.00</b>	<b>-129,753.52</b>	<b>55.2%</b>
<b>OPERATING, MAINT &amp; SERVICES</b>				
<b>ELECTION</b>				
7110 · Trustee Election	0.00	0.00	0.00	0.0%
7120 · Per Parcel Election	0.00	65,000.00	-65,000.00	0.0%
<b>Total ELECTION</b>	<b>0.00</b>	<b>65,000.00</b>	<b>-65,000.00</b>	<b>0.0%</b>
6725 · Misc Expense	46.86	2,000.00	-1,953.14	2.3%
6750 · Printing & Reproduction	2,451.60	10,500.00	-8,048.40	23.3%
6627 · Advertising / Marketing	70.41			
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
6020 · Audit Fees	5,616.00	9,800.00	-4,184.00	57.3%
6030 · Legal Fees	1,084.57	4,000.00	-2,915.43	27.1%
6031 · SLK Consulting	2,692.15	9,000.00	-6,307.85	29.9%
6033 · Consultants - Financial	1,660.00	4,000.00	-2,340.00	41.5%
6035 · Architectural Services	4,634.80	5,000.00	-365.20	92.7%
6050 · Collection Agency	402.75	1,800.00	-1,397.25	22.4%
6060 · Consultants - Other	1,250.00	5,000.00	-3,750.00	25.0%
<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	<b>17,340.27</b>	<b>38,600.00</b>	<b>-21,259.73</b>	<b>44.9%</b>

## Altadena Library District Detailed Profit & Loss Budget vs. Actual July through December 2014

	Jul - Dec 14	Budget	\$ Over Bud...	% of Bu...
6034 · Passport Services	1,673.94	3,000.00	-1,326.06	55.8%
6745 · Banking & Service Fees	825.45	1,000.00	-174.55	82.5%
6746 · Payroll Fees	4,302.23	7,000.00	-2,697.77	61.5%
6747 · Merchant Fees (Chase & PayPal)	124.74			
<b>INSURANCE</b>				
6410 · Worker's Compensation	9,330.00	17,190.00	-7,860.00	54.3%
6430 · General, Property & Liability	16,078.81	16,079.00	-0.19	100.0%
6450 · Earthquake Insurance	13,226.00	14,520.00	-1,294.00	91.1%
<b>Total INSURANCE</b>	38,634.81	47,789.00	-9,154.19	80.8%
<b>MAINT/BUILDING &amp; GROUNDS</b>				
6500 · Maint & Repairs Building	1,686.18	5,000.00	-3,313.82	33.7%
6501 · Maint & Repairs Landscape	2,312.22	2,000.00	312.22	115.6%
6502 · Maint & Repairs Elevator	2,717.47	3,500.00	-782.53	77.6%
6504 · Maint & Repairs Air Cond.	2,459.95	1,000.00	1,459.95	246.0%
6505 · Maint & Repairs Security System	2,121.50	3,456.00	-1,334.50	61.4%
6506 · Maint & Repairs Electrical	437.99	3,000.00	-2,562.01	14.6%
6507 · Maint & Repairs Plumbing	1,572.10	8,000.00	-6,427.90	19.7%
6512 · Maint & Repairs - Other	680.00	6,000.00	-5,320.00	11.3%
<b>Total MAINT/BUILDING &amp; GROUNDS</b>	13,987.41	31,956.00	-17,968.59	43.8%
6620 · Membership Dues & Subscriptions	785.82	1,350.00	-564.18	58.2%
6690 · Organizational Memberships	9,599.72	9,130.00	469.72	105.1%
6710 · Meetings & Travel	2,277.24	2,900.00	-622.76	78.5%
<b>PROGRAMS</b>				
6200 · Youth Services	7,429.92	8,000.00	-570.08	92.9%
6210 · Teen Services	1,214.36	1,500.00	-285.64	81.0%
6220 · Adult Services	2,778.97	5,000.00	-2,221.03	55.6%
6230 · Branch	665.35	1,500.00	-834.65	44.4%
6240 · Literacy	2,850.12	2,000.00	850.12	142.5%
<b>Total PROGRAMS</b>	14,938.72	18,000.00	-3,061.28	83.0%
6625 · Training & Education	1,085.57	4,900.00	-3,814.43	22.2%
6626 · Recruitment, Gifts and Memorial	6,248.76	5,000.00	1,248.76	125.0%
6730 · Mileage Reimb & Parking Exp.	355.21	2,500.00	-2,144.79	14.2%
6820 · Refunds/Parcel	0.00	1,000.00	-1,000.00	0.0%
6840 · Direct Assessments/Admin Costs	26,723.33	33,000.00	-6,276.67	81.0%
<b>Total OPERATING, MAINT &amp; SERVICES</b>	141,472.09	284,625.00	-143,152.91	49.7%
<b>GRANTS &amp; GIFTS</b>				
7501 · HUD Grant - Prof Services	5,000.00	5,062.00	-62.00	98.8%
<b>Total GRANTS &amp; GIFTS</b>	5,000.00	5,062.00	-62.00	98.8%

## Altadena Library District Detailed Profit & Loss Budget vs. Actual July through December 2014

	Jul - Dec 14	Budget	\$ Over Bud...	% of Bu...
<b>TRUSTEE EXPENSES</b>				
6215 · Volunteer Luncheon	0.00	500.00	-500.00	0.0%
6670 · CLA	0.00	350.00	-350.00	0.0%
6681 · CALTAC	0.00	200.00	-200.00	0.0%
<b>Total TRUSTEE EXPENSES</b>	<b>0.00</b>	<b>1,050.00</b>	<b>-1,050.00</b>	<b>0.0%</b>
<b>UTILITIES &amp; SERVICES</b>				
6920 · Electricity	27,794.00	50,000.00	-22,206.00	55.6%
6930 · Natural Gas	811.63	5,500.00	-4,688.37	14.8%
6940 · Water & Sewage	2,371.75	5,600.00	-3,228.25	42.4%
6950 · Refuse	2,160.64	4,300.00	-2,139.36	50.2%
<b>Total UTILITIES &amp; SERVICES</b>	<b>33,138.02</b>	<b>65,400.00</b>	<b>-32,261.98</b>	<b>50.7%</b>
<b>CAPITAL OUTLAY</b>				
7160 · Equipment, Furniture & Fixtures	25,402.42	24,000.00	1,402.42	105.8%
7161 · Structures & Improvements	0.00	10,000.00	-10,000.00	0.0%
<b>Total CAPITAL OUTLAY</b>	<b>25,402.42</b>	<b>34,000.00</b>	<b>-8,597.58</b>	<b>74.7%</b>
<b>Total Expense</b>	<b>1,318,886.86</b>	<b>2,790,450.00</b>	<b>-1,471,563.14</b>	<b>47.3%</b>
<b>Net Ordinary Income</b>	<b>11,269.11</b>	<b>0.00</b>	<b>11,269.11</b>	<b>100.0%</b>
<b>Net Income</b>	<b>11,269.11</b>	<b>0.00</b>	<b>11,269.11</b>	<b>100.0%</b>

Altadena Library District  
**Donations & Grants**  
 July through December 2014

Type	Date	Memo	Amount	Balance
<b>DONATIONS AND GRANTS</b>				
<b>FRIENDS OF THE LIBRARY</b>				
<b>4421 · Friends of the Library</b>				
Deposit	09/12/2014	SEPT-2014 - FOL Donation for FY14-15	40,000.00	40,000.00
Total 4421 · Friends of the Library			40,000.00	40,000.00
Total FRIENDS OF THE LIBRARY			40,000.00	40,000.00
<b>DONATIONS</b>				
<b>4411 · Designated</b>				
Deposit	10/27/2014	OCT-2014 - Donation from FOL for Literacy Programming in honor...	1,000.00	1,000.00
Total 4411 · Designated			1,000.00	1,000.00
Total DONATIONS			1,000.00	1,000.00
<b>STATE FUNDS</b>				
<b>4620 · California Literacy Funds</b>				
Deposit	10/15/2014	OCT-2014 - CA State Library, CLLS State Funds/Grant	15,000.00	15,000.00
Total 4620 · California Literacy Funds			15,000.00	15,000.00
Total STATE FUNDS			15,000.00	15,000.00
Total DONATIONS AND GRANTS			56,000.00	56,000.00
<b>TOTAL</b>			<b>56,000.00</b>	<b>56,000.00</b>

Altadena Library District

1/5/2015 1:29 PM

Register: Cash & Cash Equivalents:1021 · Cash in Checking Chase Gen Fund

From 12/01/2014 through 12/31/2014

Sorted by: Date, Type, Number/Ref

<u>Date</u>	<u>Number</u>	<u>Payee</u>	<u>Account</u>	<u>Memo</u>	<u>Payment</u>	<u>C</u>	<u>Deposit</u>	<u>Balance</u>
12/01/2014			FINES & FEES:4100 · Fines	Deposit			173.00	223,630.07
12/01/2014	3733	CalPERS Health	2000 · Accounts Payable	Employer Code: 0760	14,082.01			209,548.06
12/01/2014	3734	CWA AIA	2000 · Accounts Payable		1,134.80			208,413.26
12/01/2014	3735	DEMCO	2000 · Accounts Payable		147.78			208,265.48
12/01/2014	3736	Regency Lighting	2000 · Accounts Payable		373.86			207,891.62
12/01/2014	3737	US Life Insurance	2000 · Accounts Payable		143.36			207,748.26
12/01/2014	3738	Vision Service Plan	2000 · Accounts Payable	5240, 5241	550.97			207,197.29
12/01/2014	3739	Christina Martin	2000 · Accounts Payable		300.00			206,897.29
12/01/2014	3740	Roscoe Lee Owens	2000 · Accounts Payable		450.00			206,447.29
12/08/2014			-split-	Deposit			1,189.03	207,636.32
12/08/2014			FINES & FEES:4730 · Passpor...	Deposit			286.00	207,922.32
12/08/2014	3742	Allied Administrators	2000 · Accounts Payable		1,447.78			206,474.54
12/08/2014	3743	AT & T	2000 · Accounts Payable		219.40			206,255.14
12/08/2014	3744	CalPERS 457 Plan	2000 · Accounts Payable	3858484037	2,306.90			203,948.24
12/08/2014	3745	CalPERS Retirement	2000 · Accounts Payable		17,106.34			186,841.90
12/08/2014	3746	CalPERS{CERBT}	2000 · Accounts Payable		6,250.00			180,591.90
12/08/2014	3747	Charter Business	2000 · Accounts Payable	8245 10 680 0001342	38.89			180,553.01
12/08/2014	3748	Mindy Kittay{Emp}	2000 · Accounts Payable		72.36			180,480.65
12/08/2014	3749	Pacific Telemanagement Ser...	2000 · Accounts Payable		28.00			180,452.65
12/08/2014	3750	Shermaine Barlaan{Emp}	2000 · Accounts Payable		50.79			180,401.86
12/12/2014			-split-	Deposit			4,691.40	185,093.26
12/15/2014			FINES & FEES:4730 · Passpor...	Deposit			278.99	185,372.25
12/15/2014	3751	Altadena Hardware	2000 · Accounts Payable		78.61			185,293.64
12/15/2014	3752	Athens Services	2000 · Accounts Payable	466572-000 & 46657...	360.22			184,933.42
12/15/2014	3753	B.E.S.T	2000 · Accounts Payable		75.00			184,858.42
12/15/2014	3754	CCH	2000 · Accounts Payable		121.70			184,736.72
12/15/2014	3755	Center Point Large Print	2000 · Accounts Payable		41.94			184,694.78
12/15/2014	3756	Charles Z. Fedak & Compan...	2000 · Accounts Payable		740.00			183,954.78



Altadena Library District

1/5/2015 1:29 PM

Register: Cash & Cash Equivalents:1021 · Cash in Checking Chase Gen Fund

From 12/01/2014 through 12/31/2014

Sorted by: Date, Type, Number/Ref

<u>Date</u>	<u>Number</u>	<u>Payee</u>	<u>Account</u>	<u>Memo</u>	<u>Payment</u>	<u>C</u>	<u>Deposit</u>	<u>Balance</u>
12/15/2014	3757	Cintas{693}	2000 · Accounts Payable		739.33			183,215.45
12/15/2014	3758	Dewey Pest Control	2000 · Accounts Payable		80.00			183,135.45
12/15/2014	3759	Four Shillings Short	2000 · Accounts Payable		40.00			183,095.45
12/15/2014	3760	Gale{Cengage Learning}	2000 · Accounts Payable	173394	129.60			182,965.85
12/15/2014	3761	Lincoln Avenue Water Comp...	2000 · Accounts Payable		59.75			182,906.10
12/15/2014	3762	Lucy Molina{Emp}	2000 · Accounts Payable		17.36			182,888.74
12/15/2014	3763	Mission Linen Supply	2000 · Accounts Payable		52.87			182,835.87
12/15/2014	3764	Mobile Mini	2000 · Accounts Payable	21015173	114.58			182,721.29
12/15/2014	3765	OverDrive	2000 · Accounts Payable		114.94			182,606.35
12/15/2014	3766	Paychex Inc.	2000 · Accounts Payable		360.00			182,246.35
12/15/2014	3767	Rubio Canon Land and Wate...	2000 · Accounts Payable		290.50			181,955.85
12/15/2014	3768	SDRMA	2000 · Accounts Payable		3,110.00			178,845.85
12/15/2014	3769	Southern Living	2000 · Accounts Payable		21.97			178,823.88
12/15/2014	3770	Sweeter Than Honey Baking	2000 · Accounts Payable		255.75			178,568.13
12/15/2014	3771	Target Bank	2000 · Accounts Payable		138.89			178,429.24
12/15/2014	3772	The Gerry Rothschild Band	2000 · Accounts Payable		350.00			178,079.24
12/15/2014	3773	Unique Management Service...	2000 · Accounts Payable		53.70			178,025.54
12/15/2014	3774	US Bank Corporate Payment...	2000 · Accounts Payable	4246044555646029	6,396.55			171,628.99
12/15/2014	EFT-121514	CalPERS 457 Plan	2064 · Deferred Compensation ...	3858484037	2,443.00			169,185.99
12/18/2014			FINES & FEES:4100 · Fines	Deposit			34.45	169,220.44
12/18/2014			-split-	Deposit			300.00	169,520.44
12/22/2014			MISCELLANEOUS INCOME:...	Deposit			6,009.60	175,530.04
12/22/2014	3775	Amazon.com	2000 · Accounts Payable		2,465.47			173,064.57
12/22/2014	3776	AT & T	2000 · Accounts Payable		1,480.46			171,584.11
12/22/2014	3777	BRODART CO.	2000 · Accounts Payable		159.33			171,424.78
12/22/2014	3778	Charter Business	2000 · Accounts Payable	8245 10 680 0001342	94.49			171,330.29
12/22/2014	3779	Helen Milner{Emp}	2000 · Accounts Payable		280.56			171,049.73
12/22/2014	3780	Mederos Electrical, Inc.	2000 · Accounts Payable		120.00			170,929.73

Altadena Library District

1/5/2015 1:29 PM

Register: Cash & Cash Equivalents:1021 · Cash in Checking Chase Gen Fund

From 12/01/2014 through 12/31/2014

Sorted by: Date, Type, Number/Ref

<u>Date</u>	<u>Number</u>	<u>Payee</u>	<u>Account</u>	<u>Memo</u>	<u>Payment</u>	<u>C</u>	<u>Deposit</u>	<u>Balance</u>
12/22/2014	3781	MegaPath	2000 · Accounts Payable		321.71			170,608.02
12/22/2014	3782	Mobile Mini	2000 · Accounts Payable	21015173	101.71			170,506.31
12/22/2014	3783	OCLC, INC.	2000 · Accounts Payable	01OCLC00007993	1,492.14			169,014.17
12/22/2014	3784	San Gabriel Valley Plumbing...	2000 · Accounts Payable		290.87			168,723.30
12/22/2014	3785	Southern California Edison	2000 · Accounts Payable		282.25			168,441.05
12/22/2014	3786	Staples	2000 · Accounts Payable		577.82			167,863.23
12/22/2014	3787	The Gas Company	2000 · Accounts Payable		456.64			167,406.59
12/22/2014	3788	TNCI	2000 · Accounts Payable	105128	456.80			166,949.79
12/22/2014	3789	Allied Administrators	2000 · Accounts Payable		1,548.02			165,401.77
12/23/2014			FINES & FEES:4730 · Passpor...	Deposit			446.00	165,847.77
12/29/2014	3790	Califa	2000 · Accounts Payable		1,179.94			164,667.83
12/29/2014	3791	Center Point Large Print	2000 · Accounts Payable		41.94			164,625.89
12/29/2014	3792	Deborah Gueringer{Emp}	2000 · Accounts Payable		26.55			164,599.34
12/29/2014	3793	Edison Fire Extinguisher	2000 · Accounts Payable		352.50			164,246.84
12/29/2014	3794	Gale{Cengage Learning}	2000 · Accounts Payable	173394	77.90			164,168.94
12/29/2014	3795	GE Capital	2000 · Accounts Payable	7725429-001	471.51			163,697.43
12/29/2014	3796	Nolo Press Occidental	2000 · Accounts Payable		24.48			163,672.95
12/29/2014	3797	OverDrive	2000 · Accounts Payable		112.94			163,560.01
12/29/2014	3798	Regent Book Company	2000 · Accounts Payable		17.01			163,543.00
12/29/2014	3799	SLS	2000 · Accounts Payable	VOID:		X		163,543.00
12/29/2014	3800	Southern California Edison	2000 · Accounts Payable		2,643.45			160,899.55
12/29/2014	3801	SLS{OC Performers}	2000 · Accounts Payable		60.00			160,839.55
12/30/2014			Cash & Cash Equivalents:1010....	Deposit			150,000.00	310,839.55
12/31/2014			FINES & FEES:4100 · Fines	Deposit			101.04	310,940.59
12/31/2014			FINES & FEES:4730 · Passpor...	Deposit			988.00	311,928.59
12/31/2014			-split-	Deposit			1,244.73	313,173.32
12/31/2014	EFT-123114	CalPERS 457 Plan	2064 · Deferred Compensation ...	3858484037	2,443.00			310,730.32

---

**ALTADENA LIBRARY DISTRICT  
MONTHLY INVESTMENT REPORT  
DECEMBER-2014**

---

**Summary of Cash and Investments as of December 30, 2014**

<b>ACCOUNT</b>	<b>AGENT</b>	<b>YIELD</b>	<b>DEC-2014</b>
Pooled Funds at County of Los Angeles	LA County	0.71%	\$2,024,733.78
General Fund – Business Select Checking	Chase Bank	0.00%	\$189,159.52
Savings Public Fund – High Yield Savings	Chase Bank	0.15%	\$1,496.82
General Savings – High Yield Savings	Chase Bank	0.15%	\$25,104.88
HUD Account - Business Select Checking	Chase Bank	0.00%	\$2.04
SCLC Deposit Account	SCLC	0.00%	\$1,160.00
Petty Cash	District Office	0.00%	\$777.00
<b>Total Cash and Investments</b>			<b>\$2,242,434.04</b>

We hereby certify that the investments are in compliance with Altadena Library District Policy, and California Government Code Section 53646(b)(1); and that the Altadena Library District has the ability to meet its budgeted expenditures for the next six (6) months.



**Market Value Summary:**

	QTD Current Period	Fiscal Year to Date
Beginning Balance	\$150,734.77	\$147,110.62
Contribution	18,750.00	25,000.00
Distribution	0.00	0.00
Transfer In	0.00	0.00
Transfer Out	0.00	0.00
Investment Earnings	1,982.44	(600.52)
Admin Expense	(47.14)	(90.03)
Other	0.00	0.00
<b>Ending Balance</b>	<b>\$171,420.07</b>	<b>\$171,420.07</b>
YTD Accrual	0.00	0.00
<b>Grand Total</b>	<b>\$171,420.07</b>	<b>\$171,420.07</b>

**Unit Value Summary:**

	QTD Current Period	Fiscal Year to Date
Beginning Units	12,277.444	11,780.074
Unit Purchases from Contributions	1,514.086	2,011.456
Unit Sales for Withdrawals	0.000	0.000
Unit Transfer In	0.000	0.000
Unit Transfer Out	0.000	0.000
<b>Ending Units</b>	<b>13,791.530</b>	<b>13,791.530</b>
<b>Period Beginning Unit Value</b>	<b>12.277372</b>	<b>12.488085</b>
<b>Period Ending Unit Value</b>	<b>12.429372</b>	<b>12.429372</b>

Please note that the Grand Total is your actual fund account balance at the end of the period, including all accrued Contributions and Distributions. Please review your statement promptly. All information contained in your statement will be considered true and accurate unless you contact us within 30 days of receipt of this statement. If you have questions about the validity of this information, please contact CERBT4U@calpers.ca.gov

Statement of Transaction Detail for the Quarter Ending 12/31/2014

Altadena Library District

Entity #: SKB8-3858484037-001



Date	Description	Amount	Unit Value	Units	Check/Wire	Notes
10/09/2014	Contribution	\$6,250.00	\$12.271223	509.322	ck 3625	
11/07/2014	Contribution	\$6,250.00	\$12.451107	501.963	ck 3675	
12/10/2014	Contribution	\$6,250.00	\$12.430366	502.801	ck# 3746	

---

Client Contact:  
CERBT4U@CalPERS.ca.gov

If you have any questions or comments regarding the new statement format please contact CERBT4U@CalPERS.ca.gov

**Altadena Library District**

**Management Report**

**June 30, 2014**



**Charles Z. Fedak & Company**

Certified Public Accountants  
An Accountancy Corporation

**Altadena Library District**

**Management Report**

**Table of Contents**

<u>Item</u>	<u>Page No.</u>
General Introduction	1
Summary of Current and Prior Year Observations, Comments, and Recommendations	2
<b>Appendix:</b>	
Audit/Finance Committee Letter	1-3
<b>Attachment:</b>	
Schedule of Audit Adjusting Journal Entries	4



Charles Z. Fedak, CPA, MBA  
Paul J. Kaymark, CPA  
Christopher J. Brown, CPA

# Charles Z. Fedak & Company

Certified Public Accountants  
An Accountancy Corporation

6081 Orange Avenue  
Cypress, California 90630  
(714) 527-1818  
(562) 598-6565  
FAX (714) 527-9154  
EMAIL [czfco@czfcpa.com](mailto:czfco@czfcpa.com)  
WEB [www.czfcpa.com](http://www.czfcpa.com)

## **CONFIDENTIAL**

Board of Library Trustees  
Altadena Library District  
Altadena, California

### **Dear Members of the Board:**

In planning and performing our audit of the financial statements of the Altadena Library District (District) as of and for the year ended June 30, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of District's internal control. Accordingly, we do not express an opinion on the effectiveness of District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and may not be detected by such controls. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, the audit committee, the board of trustees and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

Our other observations, comments and recommendations, all of which have been discussed with the appropriate members of management, are summarized as follows:



**Summary of Current and Prior Year Observations, Comments, and Recommendations**

***Disclosure of Audit Adjustments and Reclassifications***

As your external auditor, we assume that the books and records of the District are properly adjusted before the start of the audit. In many cases, however, audit adjustments and reclassifications are made in the normal course of the audit process to present the District's financial statements in conformity with accounting principles generally accepted in the United States of America or for comparison purposes with the prior year. For the Board of Trustees to gain a full and complete understanding and appreciation of the scope and extent of the audit process we have presented these audit adjustments and reclassifications as an attachment to this letter. There can be very reasonable explanations for situations of having numerous adjustments as well as having no adjustments at all. However, the issue is simply disclosure of the adjustments and reclassifications that were made and to provide the Board of Trustees with a better understanding of the scope of the audit.

**Management's Response**

We have reviewed and approved all of the audit adjustment and reclassification entries provided by the auditor and have entered those entries into the District's accounting system to close-out the District's year-end trial balance.

\* \* \* \* \*

This communication is intended solely for the information and use of management, the audit committee, the board of trustees and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

We appreciate the courtesy and cooperation extended to us during our examination. We would be pleased to discuss the contents of this letter with you at your convenience. Please do not hesitate to contact us.

*Charles Z. Fedak & Company CPAs - An Accountancy Corporation*

**Charles Z. Fedak & Company, CPAs – An Accountancy Corporation**  
Cypress, California  
September 30, 2014

**APPENDIX**

**Altadena Library District**

**Audit/Finance Committee Letter**

**June 30, 2014**



Charles Z. Fedak, CPA, MBA  
Paul J. Kaymark, CPA  
Christopher J. Brown, CPA

# Charles Z. Fedak & Company

Certified Public Accountants  
An Accountancy Corporation

6081 Orange Avenue  
Cypress, California 90630  
(714) 527-1818  
(562) 598-6565  
FAX (714) 527-9154  
EMAIL [czfco@czfcpa.com](mailto:czfco@czfcpa.com)  
WEB [www.czfcpa.com](http://www.czfcpa.com)

Board of Trustees  
Altadena Library District  
Altadena, California

We have audited the basic financial statements of the Altadena Library District (District) for the year ended June 30, 2014, and have issued our report thereon dated September 30, 2014. Generally accepted auditing standards require that we provide the Governing Board and management with the following information related to our audit of the District's basic financial statements.

### **Auditor's Responsibility under United States Generally Accepted Auditing Standards**

As stated in our Audit Engagement Letter dated April 7, 2014, our responsibility, as described by professional standards, is to express an opinion about whether the basic financial statements prepared by management with oversight of the Governing Board are fairly presented, in all material respects, in conformity with United States generally accepted accounting principles. Our audit of the financial statements does not relieve the Governing Board or management of its responsibilities of oversight in the District's external financial reporting process or any other processes.

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Governmental Auditing Standards*.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

### **Planned Scope and Timing of the Audit**

We performed the audit according to the planned scope and timing requirements previously communicated to the board and management in our Communication to Those Charged with Governance During the Audit Planning Stage Letter dated June 30, 2014.

### **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the basic financial statements.

We noted no transactions entered into by the District during fiscal year 2014 for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

### **Management's Judgments, Accounting Estimates and Financial Disclosures**

Accounting estimates play an integral part in the preparation of basic financial statements by management and are based upon management's knowledge, experience and current judgment(s) about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the position in the basic financial statements is (are):

Management's estimate of the fair value of cash and investments is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of cash and investments in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of capital assets depreciation is based on historical estimates of each capitalized item's useful life expectancy or cost recovery period. We evaluated the key factors and assumptions used to develop the capital asset depreciation calculations in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the other post-employment benefits payable is based on an actuarial evaluation of this liability that was conducted by a third-party actuary. We evaluated the basis, actuarial methods and assumptions used by the actuary to calculate the annual required contribution for the District to determine that it is reasonable in relation to the financial statements taken as a whole.

The disclosures in the basic financial statements are neutral, consistent and clear. Certain basic financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the basic financial statements is (are):

The disclosure of fair value of cash and investments in Note 2 to the basic financial statements represents amounts susceptible to market fluctuations.

The disclosure of capital assets, net in Note 3 to the basic financial statements is based on historical information which could differ from actual useful lives of each capitalized item.

The disclosure of the District's other post-employment benefits payable in Note 5 to the basic financial statements is based on actuarial assumptions which could differ from actual costs.

### **Corrected and Uncorrected Misstatements**

Generally Accepted Auditing Standards require us to accumulate all known and likely misstatements identified during the audit, except those that are considered trivial, and communicate them to the appropriate level of management as follows:

There were four audit adjustment/reclassification entries proposed by the District to the original trial balance presented to us to begin our audit. Attached to this report are audit adjustment/reclassification entries for financial reporting purposes.

### **Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves the application of an accounting principal to the District’s basic financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### **Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District’s auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### **Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit processes and testwork.

### **Disagreements with Management**

For the purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction that could be significant to the basic financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of our audit of the District.

### **Management Representations**

We have requested certain representations from management that are included in the Management Representational Letter to the Auditor dated September 30, 2014.

### **Conclusion**

We appreciate the cooperation extended us by Mindy Kittay, Library Director, and Tina Wallin, Finance Director, in the performance of our audit testwork.

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to the District.

This communication is intended solely for the information and use of management, the audit committee, the board of trustees and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.



Charles Z. Fedak & Company CPAs - An Accountancy Corporation

**Charles Z. Fedak & Company, CPAs – An Accountancy Corporation**  
Cypress, California  
September 30, 2014

Altadena Library District  
Adjusting Journal Entries  
June 30, 2014

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>			
AJE - To adjust OPEB Liability to actual at 6/30/14.			
2030-0	GASB 45 OPEB Liability	29,098.00	
5222-0	SALARIES & BENEFITS:EMPLOYEE BENEFITS:OPEB Expense		29,098.00
<b>Total</b>		<b><u>29,098.00</u></b>	<b><u>29,098.00</u></b>
<b>Adjusting Journal Entries JE # 2</b>			
AJE - To record SDRMA to actual at 6/30/14.			
6410-0	OPERATING, MAINT & SERVICES:INSURANCE:Worker's Compensation	1,638.23	
2005-0	Other Accrued Expenses		1,638.23
<b>Total</b>		<b><u>1,638.23</u></b>	<b><u>1,638.23</u></b>
<b>Adjusting Journal Entries JE # 3</b>			
AJE - To record Property Tax Receivable at 6/30/14.			
1400-0	Property Taxes Receivable	47,715.18	
4020-0	PROPERTY TAXES:Current Unsecured	1,496.63	
4010-0	PROPERTY TAXES:Current Secured		39,948.53
4060-0	SPECIAL ASSESSMENTS:Per Parcel Benefit Assessment		9,263.28
<b>Total</b>		<b><u>49,211.81</u></b>	<b><u>49,211.81</u></b>
<b>Adjusting Journal Entries JE # 4</b>			
AJE - To accrued Interest Receive from County at 6/30/14.			
1350-0	Accrued Interest Receivable	2,434.74	
4220-0	INTEREST INCOME:County Deposits		2,434.74
<b>Total</b>		<b><u>2,434.74</u></b>	<b><u>2,434.74</u></b>

**Altadena Library District**  
**Financial Statements**  
**For the Fiscal Year Ended June 30, 2014**



**Charles Z. Fedak & Company**  
Certified Public Accountants  
An Accountancy Corporation





**Altadena Library District  
Financial Statements  
For the Fiscal Year Ended June 30, 2014**

**Table of Contents**

	<b><u>Page No.</u></b>
Table of Contents	i
<b>Financial Section</b>	
Independent Auditor's Report	1-2
Management's Discussion and Analysis	3-6
Basic Financial Statements:	
Government-wide Financial Statements:	
Statements of Net Position	7
Statements of Activities	8
Fund Financial Statements:	
Reconciliation of the Balance Sheet of Governmental Type Funds to the Statement of Net Position	9
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Type Funds to the Statement of Activities	10
Notes to the Basic Financial Statements	11-23
<b>Required Supplementary Information Section</b>	
Budgetary Comparison Schedule – General Fund	24
Schedule of Funding Status	25
<b>Report on Internal Controls and Compliance</b>	
Independent Auditor's Report on Internal Control Over Financial Reporting And on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing</i>	26-27

**< Page Intentionally Left Blank >**

# **Financial Section**





Charles Z. Fedak, CPA, MBA  
Paul J. Kaymark, CPA  
Christopher J. Brown, CPA

# Charles Z. Fedak & Company

Certified Public Accountants  
An Accountancy Corporation

6081 Orange Avenue  
Cypress, California 90630  
(714) 527-1818  
(562) 598-6565  
FAX (714) 527-9154  
EMAIL [czfco@czfcpa.com](mailto:czfco@czfcpa.com)  
WEB [www.czfcpa.com](http://www.czfcpa.com)

## Independent Auditor's Report

Board of Library Trustees  
Altadena Library District  
Altadena, California

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities of the Altadena Library District (District) as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

#### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Opinion*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Altadena Library District as of June 30, 2014, and the respective changes in financial position and the respective budgetary comparison for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## Independent Auditor's Report, continued

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 6 and the required supplementary information on pages 24 and 25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated September 30, 2014, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit. That report can be found on pages 26 and 27.



Charles Z. Fedak = Company CPAs - An Accountancy Corporation

**Charles Z. Fedak & Company, CPAs – An Accountancy Corporation**  
Cypress, California  
September 30, 2014

**Altadena Library District**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2014**

As management of the Altadena Library District (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities and performance of the District for the fiscal year ended June 30, 2014. Please read it in conjunction with additional information that we have furnished in the accompanying basic financial statements, which follow this section.

**Financial Highlights**

- The District's net position increased 15.2% or \$313,877 from \$2,066,106 to \$2,379,983, in 2014, due primarily to increases in property tax revenues and special assessments of \$129,375.
- Total revenues from all sources increased by 4.2% or \$116,584 from the prior year primarily due to the increase in general revenues of \$149,756.
- Total expenses decreased 1.5% or \$40,593 from the prior year primarily due to a combination of a decrease in salaries and benefits expense of \$82,163, an increase of materials and services of \$91,481, an increase in facilities expense of \$4,879 and a decrease of depreciation expenses of \$54,790.
- Total cost for the District's programs were below the 2014 approved budget by 9.41% or \$271,422. This decrease was primarily due to a decrease in facilities expenses of \$233,665 then budgeted.

**Using This Financial Report**

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities and performance of the District using accounting methods similar to those used by private sector companies. The Statement of Net Position includes all of the District's investments in resources (assets) and the obligations to creditors (liabilities). It also provides the basis for computing a rate of return, evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District. All of the current year's revenue and expenses are accounted for in the Statement of Activities. This statement measures the success of the District's operations over the past year and can be used to determine the District's net reserves and credit worthiness.

**Government-wide Financial Statements**

**Statement of Net Position and Statement of Activities**

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of this year's activities?" The Statement of Net Position and the Statement of Activities report information about the District in a way that helps answer this question. These statements include all assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

These two statements report the District's *net position* and changes in them. Think of the District's net position – the difference between assets and liabilities – as one way to measure the District's financial health, or *financial position*. Over time, *increases or decreases* in the District's net position are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other non-financial factors; however, such as changes in the District's property tax base and the types of grants the District applies for to assess the *overall health* of the District.

**Altadena Library District**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2014**

**Governmental Funds Financial Statements**

**Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance**

*Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

**Notes to the Basic Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 11 through 23.

**Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets of the District exceeded liabilities by \$2,379,983 as of June 30, 2014.

A portion of the District's net position (17%) reflects its investment in capital assets (net of accumulated depreciation); less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to operate the library; consequently, these assets are *not* available for future spending.

At the end of fiscal year 2014, the District shows a positive balance in its unrestricted net position of \$1,977,219 that may be utilized in future years.

**Condensed Statement of Net Position**

	<u>2014</u>	<u>2013</u>	<u>Change</u>
Assets:			
Current assets	\$ 2,292,577	2,045,312	247,265
Capital assets, net	402,764	419,113	(16,349)
<b>Total assets</b>	<u>2,695,341</u>	<u>2,464,425</u>	<u>230,916</u>
Liabilities:			
Current liabilities	43,706	107,636	(63,930)
Non-current liabilities	271,652	290,683	(19,031)
<b>Total liabilities</b>	<u>315,358</u>	<u>398,319</u>	<u>(82,961)</u>
Net position:			
Net investment in capital assets	402,764	419,113	(16,349)
Unrestricted	1,977,219	1,646,993	330,226
<b>Total net position</b>	<u>\$ 2,379,983</u>	<u>2,066,106</u>	<u>313,877</u>



**Altadena Library District**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2014**

**Condensed Statement of Activities**

<i>Governmental Activities:</i>	<u>2014</u>	<u>2013</u>	<u>Change</u>
Expenses:			
Library operations	\$ 2,608,976	2,649,569	(40,593)
Program revenues	155,652	188,824	(33,172)
General revenues	<u>2,767,201</u>	<u>2,617,445</u>	<u>149,756</u>
<b>Total revenues</b>	<u>2,922,853</u>	<u>2,806,269</u>	<u>116,584</u>
<b>Change in net position</b>	313,877	156,700	157,177
Net position – beginning of period	<u>2,066,106</u>	<u>1,909,406</u>	<u>156,700</u>
Net position – end of period	<u>\$ 2,379,983</u>	<u>2,066,106</u>	<u>313,877</u>

The statement of activities shows how the government's net position changes during the fiscal year. In the case of the District, net position increased by \$313,877 during the fiscal year ended June 30, 2014.

**Governmental Funds Financial Analysis**

The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of the government's net resources for spending at the end of the fiscal year.

As of June 30, 2014, the District's General Fund reported a fund balance of \$2,248,871. An amount of \$1,967,871 constitutes the District's *unassigned fund balance*, which is available for spending or designation at the District's discretion.

**General Fund Budgetary Highlights**

In 2014, the actual expenditures at year end were \$271,422 less than budgeted. The variance is primarily due to the net effect of actual salary and benefits of \$133,760 less than budget, supplies were \$141,003 more than budget, facilities were \$233,665 less than budget, and capital outlay was \$45,000 less than budget.

Actual revenues were greater than the anticipated budget by \$38,773, primarily due to greater than budgeted property tax revenue and other revenue. The General Fund budget to actual comparison schedule can be found on page 24.

**Altadena Library District**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2014**

**Capital Asset Administration**

At the end of fiscal year 2014, the District's investment in capital assets amounted to \$402,764 (net of accumulated depreciation). This investment in capital assets includes land, building, building improvements, equipment and furniture. See Note 3 for further information.

Changes in capital assets for the year were as follows:

	<u>Balance 2013</u>	<u>Additions</u>	<u>Deletions/ Transfers</u>	<u>Balance 2014</u>
Depreciable assets:				
Non-depreciable assets	\$ 179,780	-	-	179,780
Depreciable assets	<u>1,872,749</u>	<u>-</u>	<u>(53,000)</u>	<u>1,819,749</u>
Total depreciable assets	2,052,529	-	(53,000)	1,999,529
Accumulated depreciation	<u>(1,633,416)</u>	<u>(16,349)</u>	<u>53,000</u>	<u>(1,596,765)</u>
Total depreciable assets, net	<u>419,113</u>	<u>(16,349)</u>	<u>-</u>	<u>402,764</u>
Total capital assets, net	<u>\$ 419,113</u>			<u>402,764</u>

**Conditions Affecting Current Financial Position**

Management is unaware of any conditions, which could have a significant impact on the District's current financial position, net position or operating results in terms of past, present and future.

**Requests for Information**

The District's basic financial statements are designed to present users with a general overview of the District's finances and to demonstrate the District's accountability. If you have any questions about the report or need additional information, please contact the District Director, Mindy Kittay at the Altadena Library District, 600 East Mariposa Street, Altadena, CA 91001 or by telephone at (626) 798-0833.

# **Basic Financial Statements**

**Altadena Library District**  
**Statements of Net Position**  
**June 30, 2014**  
*With comparative amounts for June 30, 2013*

	<b>2014</b>	<b>2013</b>
<b>Assets:</b>		
Cash and cash equivalents (note 2)	\$ 2,192,830	1,931,437
Accrued interest receivable	2,435	2,696
Property taxes receivable	87,964	94,538
Prepaid expenses and deposits	9,348	16,641
Capital assets, net (note 3)	402,764	419,113
<b>Total assets</b>	2,695,341	2,464,425
<b>Liabilities:</b>		
Accounts payable and accrued expenses	43,706	107,636
Compensated absences (note 4)	65,746	70,228
Other post-employment benefits payable (note 5)	205,906	220,455
<b>Total liabilities</b>	315,358	398,319
<b>Net position:</b>		
Net investment in capital assets	402,764	419,113
Unrestricted (note 6)	1,977,219	1,646,993
<b>Total net position</b>	\$ 2,379,983	2,066,106

See accompanying notes to the basic financial statements

**Altadena Library District**  
**Statements of Activities**  
**For the Fiscal Year Ended June 30, 2014**  
*With comparative amounts for the fiscal year ended June 30, 2013*

<i>Governmental Activities:</i>	<u>2014</u>	<u>2013</u>
<b>Expenses:</b>		
Library operations		
Salaries and benefits	\$ 1,862,846	1,945,009
Materials and services	610,116	518,635
Facilities	119,665	114,786
Depreciation	16,349	71,139
<b>Total expenses</b>	<u>2,608,976</u>	<u>2,649,569</u>
<b>Program revenues:</b>		
Charges for services	97,204	90,125
Operating grants and contributions	58,448	98,699
<b>Total program revenues</b>	<u>155,652</u>	<u>188,824</u>
<b>Net program expense</b>	<u>2,453,324</u>	<u>2,460,745</u>
<b>General revenues:</b>		
Property taxes	1,974,329	1,844,954
Special assessments	760,440	740,794
Interest earnings	5,447	7,306
Other	26,985	24,391
<b>Total general revenues</b>	<u>2,767,201</u>	<u>2,617,445</u>
<b>Change in net position</b>	313,877	156,700
<b>Net position – beginning of period</b>	<u>2,066,106</u>	<u>1,909,406</u>
<b>Net position – end of period</b>	<u>\$ 2,379,983</u>	<u>2,066,106</u>

See accompanying notes to the basic financial statements

**Altadena Library District**  
**Reconciliation of the Balance Sheet of Governmental**  
**Type Funds to the Statement of Net Position**  
**June 30, 2014**

	<b>General Fund</b>	<b>Reclassifications &amp; Eliminations</b>	<b>Statement of Net Position</b>
<b>Assets:</b>			
Cash and cash equivalents	\$ 2,192,830	-	2,192,830
Accrued interest receivable	2,435	-	2,435
Property taxes receivable	87,964	-	87,964
Prepaid expenses and deposits	9,348	-	9,348
Capital assets, net	-	402,764	402,764
<b>Total assets</b>	<b>2,292,577</b>	<b>402,764</b>	<b>2,695,341</b>
<b>Liabilities:</b>			
Accounts payable and accrued expenses	43,706	-	43,706
Compensated absences	-	65,746	65,746
Other post-employment benefits payable	-	205,906	205,906
<b>Total liabilities</b>	<b>43,706</b>	<b>271,652</b>	<b>315,358</b>
<b>Fund balance: (note 7)</b>			
Nonspendable	9,348	(9,348)	-
Committed	271,652	(271,652)	-
Unassigned	1,967,871	(1,967,871)	-
<b>Total fund balance</b>	<b>2,248,871</b>	<b>(2,248,871)</b>	<b>-</b>
<b>Total liabilities and fund balance</b>	<b>\$ 2,292,577</b>		
<b>Net position:</b>			
Net investment in capital assets		\$ 402,764	402,764
Unrestricted		1,977,219	1,977,219
<b>Total net position</b>		<b>\$ 2,379,983</b>	<b>2,379,983</b>
<b>Reconciliation:</b>			
<b>Fund balance of governmental funds</b>		\$	2,248,871
Amounts reported for governmental activities in the statement of net position is different because:			
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet.			402,764
Long-term liabilities applicable to the District are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities both current and long-term, are reported in the statement of net position.			
Compensated absences			(65,746)
Other post-employment benefits payable			(205,906)
<b>Net position of governmental activities</b>		\$	<b>2,379,983</b>

See accompanying notes to the basic financial statements

**Altadena Library District**  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in**  
**Fund Balance of Governmental Type Funds to the Statement of Activities**  
**For the Fiscal Year Ended June 30, 2014**

	<b>General Fund</b>	<b>Reclassifications &amp; Eliminations</b>	<b>Statement of Activities</b>
<b>Expenditures/Expenses:</b>			
Library operations			
Salaries and benefits	\$ 1,881,877	(19,031)	1,862,846
Materials and services	610,116	-	610,116
Facilities	119,665	-	119,665
Depreciation	-	16,349	16,349
<b>Total expenditures/expenses</b>	<b>2,611,658</b>	<b>(2,682)</b>	<b>2,608,976</b>
<b>Program revenues:</b>			
Charges for services	97,204	-	97,204
Operating grants and contributions	58,448	-	58,448
<b>Total program revenues</b>	<b>155,652</b>	<b>-</b>	<b>155,652</b>
<b>Net program expense</b>			<b>2,453,324</b>
<b>General revenues:</b>			
Property taxes	1,974,329	-	1,974,329
Special assessments	760,440	-	760,440
Interest earnings	5,447	-	5,447
Other	26,985	-	26,985
<b>Total general revenues</b>	<b>2,767,201</b>	<b>-</b>	<b>2,767,201</b>
<b>Total revenues</b>	<b>2,922,853</b>	<b>-</b>	
<b>Net change in fund balance</b>	<b>311,195</b>	<b>(311,195)</b>	<b>-</b>
<b>Change in net position</b>	<b>-</b>	<b>313,877</b>	<b>313,877</b>
<b>Fund balance/Net position – beginning of period</b>	<b>1,937,676</b>	<b>-</b>	<b>2,066,106</b>
<b>Fund balance/Net position – end of period</b>	<b>\$ 2,248,871</b>	<b>-</b>	<b>2,379,983</b>
<b>Reconciliation:</b>			
<b>Net changes in fund balance of governmental fund</b>			<b>\$ 311,195</b>
Amounts reported for governmental activities in the statement of activities is different because:			
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenses in governmental funds as follows:			
Net change in compensated absences			4,482
Net change in post-employment benefits payable			14,549
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense. This is the amount of depreciation expense in the current period.			
<b>Change in net position of governmental activities</b>			<b>\$ 313,877</b>

See accompanying notes to the basic financial statements

**Altadena Library District**  
**Notes to the Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2014**

**(1) Reporting Entity and Summary of Significant Accounting Policies**

**A. Organization and Operations of the Reporting Entity**

The Altadena Library District (District) was formed on December 8, 1926, and operates under sections 19600 et seq., of the California Education Code. The main library is located at 600 E. Mariposa Street in Altadena. The branch library is located at 2659 Lincoln Avenue in Altadena and was re-opened in 1991. The District is administered by a five-member Board of Trustees.

The criteria used in determining the scope of the financial reporting entity is based on the provisions of Governmental Accounting Statements No. 14 and 39 (an amendment of No. 14). The District is the primary governmental unit based on the foundation of a separately elected governing board. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The District is financially accountable if it appoints a voting majority of the organization's governing body and: 1) It is able to impose its will on that organization, or 2) There is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

**B. Basis of Accounting and Measurement Focus**

The *basic financial statements* of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

***Government-wide Financial Statements***

These statements are presented on an *economic resources* measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets and liabilities, including capital assets, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which the liability is incurred. The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. The types of transactions reported as program revenues for the District are to be reported in three categories, if applicable: 1) charges for services, 2) operating grants and contributions, and, 3) capital grants and contributions. Charges for services include revenues from customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function. Grants and contributions include revenues restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

***Governmental Fund Financial Statements***

These statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds. Incorporated into these statements is a schedule to reconcile and explain the differences in net position as presented in these statements to the net position presented in the Government-wide Financial Statements. The District has presented its General Fund, as its major fund, in this statement to meet the qualifications of GASB Statement No. 34.



**Altadena Library District**  
**Notes to the Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2014**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**B. Basis of Accounting and Measurement Focus, continued**

*Governmental Fund Financial Statements, continued*

Governmental funds are accounted for on a spending or *current financial resources* measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under modified accrual basis of accounting, revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60-days after year-end) are recognized when due. The primary sources susceptible to accrual for the district are property tax, a voter approved per parcel tax, interest earnings, investment revenue and operating and capital grant revenues. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, exceptions to this rule include principal and interest on debt, which are recognized when due.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, and then unrestricted resources as they are needed.

The District reports the following major governmental fund:

**General Fund** – is a government's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund when necessary.

**C. Assets, Liabilities and Net Position**

**1. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported changes in District net position during the reporting period. Actual results could differ from those estimates.

**2. Cash and Cash Equivalents**

Substantially all of the District's cash is invested in interest bearing accounts. The District considers all highly liquid investments with a maturity of three months to be cash equivalents.

**3. Investments and Investment Policy**

The District has adopted an investment policy to deposit funds in financial institutions. Investments are to be made in the following areas:

- Los Angeles County Investment Pool
- Checking and savings accounts at local financial institutions

Changes in fair value that occur during a fiscal year are recognized as unrealized gains or losses and reported for that fiscal year. Investment income comprises interest earnings, changes in fair value, and any gains or losses realized upon the liquidation or sale of investments.

**4. Prepaid Expenses**

Certain payments to vendors reflects costs or deposits applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

**Altadena Library District**  
**Notes to the Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2014**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**C. Assets, Liabilities and Net Position, continued**

**5. Property Taxes**

Property taxes attach as an enforceable lien on property as of January 1, each year. Secured property taxes are levied on July 1 and are payable in two installments, on December 10 and April 10. The County of Los Angeles Assessor's Office assesses all real and personal property within the County each year. The County of Los Angeles Tax Collector's Office bills and collects the District's share of property taxes. The County of Los Angeles Treasurer's Office remits current and delinquent property tax collections to the District throughout the year. Property tax in California is levied in accordance with Article 13A of the State Constitution at one percent (1%) of countywide assessed valuations. Property taxes and special assessments receivable at year-end are related to property taxes collected by the County of Los Angeles, which have not been credited to the District's cash balance as of June 30. The property tax calendar is as follows:

Lien date	March 1
Levy date	July 1
Due dates	November 1 and March 1
Collection dates	December 10 and April 10

On September 2, 2004 the property owners within the District's boundaries approved a 10-year per parcel tax. For the fiscal year ended June 30, 2013, the per-parcel tax was assessed as follows:

Single Family	\$ 45.57
Apartment Unit	31.23
Commercial < 10,000 square feet	92.40
Commercial > 10,000 square feet	124.94

**6. Capital Assets**

Capital assets are recorded in the government-wide financial statements. Included in capital assets are land, building, building improvements, equipment and furniture and fixtures. District policy has set the capitalization threshold for reporting capital assets at \$5,000. Donated assets are recorded at estimated fair market value at the date of donation. Capital outlay is recorded as expenditures of the General Fund and as assets in the government-wide financial statements to the extent the District's capitalization threshold is met. Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

- Building – 50 years
- Building improvements – 20 years
- Equipment – 5 years
- Furniture and fixtures – 7 years

**7. Compensated Absences**

It is the District's policy to allow vacation pay of between fifteen (15) and twenty-five (25) working days based on completed years of service. Vacation time may be accumulated from year to year. Employees are allowed to accumulate and carry forward a maximum of two hundred (200) hours at the end of each year. Sick leave is granted at a rate of 12 days per calendar year and may be used for sickness, injury or disability. Sick leave may be accumulated beyond the year in which it is earned.

**Altadena Library District**  
**Notes to the Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2014**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**C. Assets, Liabilities and Net Position, continued**

**8. Net Position**

The financial statements utilize a net position presentation. Net Position is categorized as follows:

- **Net Investment in Capital Assets** – This component of net position consists of capital assets, net of accumulated depreciation and reduced by any outstanding debt outstanding against the acquisition, construction or improvement of those assets.
- **Restricted Net Position** – This component of net position consists of constraints placed on assets reduced by liabilities used through external constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted Net Position** – This component of net position consists of the net amount of assets that are not included in the determination of *restricted* or *net investment in capital assets*.

**9. Fund Balance**

The financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned or unassigned based primarily on the extent to which the District is bound to honor constraints on how specific amounts can be spent.

- **Nonspendable fund balance** – amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.
- **Restricted fund balance** – amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions enabling legislation.
- **Committed fund balance** – amounts that can only be used for specific purposes determined by formal action of the District's highest level of decision-making authority (the Board of Library Trustees) and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- **Assigned fund balance** – amounts that are constrained by the District's intent to be used for specific purposes. The intent can be established at either the highest level of decision-making, or by a body or an official designated for that purpose. This is also the classification for residual funds in the District's special revenue funds.
- **Unassigned fund balance** – the residual classification for the District's general fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The Administrative Council established, modifies or rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, followed by the unrestricted, committed, assigned and unassigned resources as they are needed.

**Altadena Library District**  
**Notes to the Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2014**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**C. Assets, Liabilities and Net Position, continued**

**9. Fund Balance, continued**

***Fund Balance Policy***

The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District needs to maintain an unrestricted fund balance in its funds sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature. Committed, assigned and unassigned fund balances are considered unrestricted.

The purpose of the District’s fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures.

**(2) Cash and Cash Equivalents**

Cash and cash equivalents as of June 30, consist of the following:

		<u><b>2014</b></u>
Petty cash	\$	777
Deposits held with financial institutions		340,397
Deposits held with LA County Treasury Investment Pool (LACPIF)		<u>1,851,656</u>
Total	\$	<u><u>2,192,830</u></u>

As of June 30, the District’s authorized deposits had the following maturities:

		<u><b>2014</b></u>
Deposits held with LA County Treasury Investment Pool (LACPIF)		<u>741 days</u>

***Authorized Deposits and Investments***

Under provisions of the District’s investment policy, and in accordance with Section 53601 of the California Government Code, the District may invest in certain types of investments as listed in Note 1(C)(3) to the financial statements.

***Custodial Credit Risk***

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District’s investment policy does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. Of the bank balance, up to \$250,000 is federally insured and the remaining balance is collateralized in accordance with the Code; however, the collateralized securities are not held in the District’s name.

**Altadena Library District**  
**Notes to the Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2014**

**(2) Cash and Cash Equivalents, continued**

***Cash with County of Los Angeles Treasury Pool***

The County of Los Angeles Pooled Investment Fund (Pool) is a pooled investment fund program governed by the County of Los Angeles Board of Supervisors, and administered by the County of Los Angeles Treasurer and Tax Collector. Investments in the Pool are highly liquid as deposits and withdrawals can be made at anytime without penalty. The Pool does not impose a maximum investment limit. Information regarding derivative securities or similar products held by the Pool is not available. Also, the Pool's and the District's exposure to credit, market or legal risk is not available.

The County of Los Angeles' bank deposits are either Federally insured or collateralized in accordance with the California Government Code. Pool detail is included in the County of Los Angeles' Comprehensive Annual Financial Report (CAFR). Copies of the CAFR may be obtained from the County of Los Angeles Auditor-Controller's Office – 500 West Temple Street – Los Angeles, CA 90012.

***Interest Rate Risk***

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. The longer the maturity an investment has the greater its fair value has sensitivity to changes in market interest rates. The District's investment policy follows the Code as it relates to limits on investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

***Credit Risk***

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. As of June 30, 2014, the District's investment in the LACPIF was rated by Standard & Poor's as AA Af / S1+.

**(3) Capital Assets**

Changes in capital assets for the year were as follows:

	<u>Balance 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 2014</u>
Non-depreciable assets:				
Land	\$ 77,280	-	-	77,280
Artwork	102,500	-	-	102,500
Total non-depreciable assets	<u>179,780</u>	<u>-</u>	<u>-</u>	<u>179,780</u>
Depreciable assets:				
Library building	1,148,718	-	(53,000)	1,095,718
Branch building	77,933	-	-	77,933
Furniture and equipment	646,098	-	-	646,098
Total depreciable assets	<u>1,872,749</u>	<u>-</u>	<u>(53,000)</u>	<u>1,819,749</u>
Accumulated depreciation:				
Library building	(949,497)	(13,144)	53,000	(909,641)
Branch building	(77,933)	-	-	(77,933)
Furniture and equipment	(605,986)	(3,205)	-	(609,191)
Total accumulated depreciation	<u>(1,633,416)</u>	<u>(16,349)</u>	<u>53,000</u>	<u>(1,596,765)</u>
Total depreciable assets, net	<u>239,333</u>	<u>(16,349)</u>	<u>-</u>	<u>222,984</u>
Total capital assets, net	<u>\$ 419,113</u>			<u>402,764</u>

**Altadena Library District**  
**Notes to the Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2014**

**(4) Compensated Absences**

Compensated absences comprise unpaid vacation leave which is accrued as earned. The District's liability for compensated absences is determined annually.

The changes to compensated absences balances were as follows:

<b>Balance 2013</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 2014</b>
\$ 70,228	95,894	(100,376)	65,746

**(5) Other Post-Employment Benefits Payable**

During the fiscal year ended June 30, 2014, the District implemented GASB Statement No. 45, which changed the accounting and financial reporting used by local government employers for post-employment benefits (OPEB). Previously, the costs of such benefits were generally recognized as expenses of local government employers on a pay-as-you-go basis. The new reporting requirements for these benefit programs as they pertain to the District are set forth below.

***Plan Description – Eligibility***

The District pays a portion of the cost of health insurance for retirees under any group plan offered by CalPERS, subject to certain restrictions as determined by the District.

Membership in the OPEB plan consisted of the following members as of June 30:

	<b>2014</b>	<b>2013</b>	<b>2012</b>
Active plan members	19	18	19
Retirees and beneficiaries receiving benefits	13	13	13
Separated plan members entitled to but not yet receiving benefits	4	-	-
Total plan membership	36	31	32

***Plan Description – Benefits***

The District offers post-employment medical benefits to retired employees who satisfy the eligibility rules. Spouses and surviving spouses are also eligible to receive benefits. Retirees may enroll in any plan available through the District's CalPERS medical. The contribution requirements of Plan members and the District are established and may be amended by the District's Board of Trustees.

***Funding Policy***

The District is required to contribute the *Annual Required Contribution (ARC) of the Employer*, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each fiscal year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The current ARC rate is 9.9% of the annual covered payroll.

The District will pay 100% of the cost of the post-employment benefit plan. The District funds the plan on a pay-as-you-go basis and maintains reserves (and records a liability) for the difference between pay-as-you-go and the actuarially determined ARC cost.

**Altadena Library District**  
**Notes to the Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2014**

**(5) Other Post-Employment Benefits Payable, continued**

***Annual OPEB Cost and Net OPEB Obligation***

For the fiscal year ended June 30, 2014, the District's ARC cost is \$101,740. The District's net OPEB payable obligation amounted to \$205,906, for the fiscal year ended June 30, 2014. The District contributed \$60,516 to the irrevocable trust and \$55,773 in age adjusted contributions for current retiree OPEB premiums for the fiscal year ended June 30, 2014.

The balance at June 30, consists of the following:

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Annual OPEB expense:			
Annual required contribution (ARC)	\$ 116,835	124,816	139,156
Interest on net OPEB obligation	11,023	11,338	7,576
Interest earnings on irrevocable trust balance	(13,450)	1,855	-
Adjustment to annual required contribution	<u>(12,668)</u>	<u>(8,706)</u>	<u>(7,576)</u>
Total annual OPEB expense	<u>101,740</u>	<u>129,303</u>	<u>139,156</u>
Contributions (to)/from trust:			
Contributions made to irrevocable trust	(60,516)	(75,000)	-
Retiree benefit payments paid from trust	<u>(55,773)</u>	<u>(60,606)</u>	<u>(63,910)</u>
Total contributions made	<u>(116,289)</u>	<u>(135,606)</u>	<u>(63,910)</u>
Total change in net OPEB payable obligation	(14,549)	(6,303)	75,246
OPEB payable - beginning of year	<u>220,455</u>	<u>226,758</u>	<u>151,512</u>
OPEB payable - end of year	<u>\$ 205,906</u>	<u>220,455</u>	<u>226,758</u>

The District's annual OPEB cost, the percentage of the annual OPEB cost contributed to the Plan, and the net OPEB obligation for fiscal year 2014 and the two preceding fiscal years were as follows:

<b><i>Three-Year History of Net OPEB Obligation</i></b>				
<b>Fiscal Year Ended</b>	<b>Annual OPEB Cost</b>	<b>Age Adjusted Contribution</b>	<b>Percentage of Annual OPEB Cost Contributed</b>	<b>Net OPEB Obligation Payable</b>
2014	\$ 101,740	55,773	54.82%	\$ 205,906
2013	129,303	60,606	46.87%	220,455
2012	139,156	63,910	45.93%	226,758

The most recent valuation (dated July 1, 2013) includes an Actuarial Accrued Liability and Unfunded Actuarial Accrued Liability of \$1,406,580. There are no plan assets because the District funds on a pay-as-you-go basis as of the date of the valuation report. The covered payroll (annual payroll of active employees covered by the plan) for the fiscal year ended June 30, 2013 was \$1,142,645. The ratio of the unfunded actuarial accrued liability to annual covered payroll is 109.7%.

See Page 25 for the Schedule of Funding Status.

***Actuarial Methods and Assumptions***

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and the pattern of sharing of costs between the employer and plan members to that point. Consistent with the long-term perspective of actuarial calculations, actuarial methods and

**Altadena Library District**  
**Notes to the Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2014**

assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities for benefits.

**(5) Other Post-Employment Benefits Payable, continued**

***Actuarial Methods and Assumptions, continued***

The following is a summary of the actuarial assumptions and methods:

Valuation date	July 1, 2013
Actuarial cost method	Entry age normal cost method
Amortization method	Level percent of payroll amortization
Remaining amortization period	30 Years as of the valuation date
Asset valuation method	30 Year smoothed market
Actuarial assumptions:	
Discount rate	5.00%
Projected salary increase	1.00%
Inflation - discount rate	2.80%
Healthcare cost trend rate	\$450 per month per employee

**(6) Unrestricted Net Position**

Unrestricted net position are categorized as follows:

	<u><b>2014</b></u>
Non-spendable net position:	
Prepaid expenses and deposits	\$ <u>9,348</u>
Total non-spendable net position	<u>9,348</u>
Spendable net position are designated as follows:	
Six-month operating reserve	1,300,000
Capital replacement reserve	<u>667,871</u>
Total spendable net position	<u>1,967,871</u>
<b>Total unrestricted net position</b>	<u><u>\$ 1,977,219</u></u>

**(7) Fund Balance**

Fund balances are presented in the following categories: non-spendable, restricted, committed, assigned, unassigned (See Note 1.C.9 for a description of these categories). A detailed schedule of fund balances and their funding composition at June 30, 2014 is as follows:

<u>Description</u>	<u>Amount</u>
<b>Nonspendable:</b>	
Prepaid expenses and deposits	\$ <u>9,348</u>
<b>Committed:</b>	
Compensated absences	65,746
Other post-employment benefits	<u>205,906</u>
Sub-total committed	<u>271,652</u>
<b>Unassigned:</b>	
Operations	<u>1,967,871</u>
<b>Total fund balance</b>	<u><u>\$ 2,248,871</u></u>



**Altadena Library District**  
**Notes to the Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2014**

**(8) Defined Benefit Pension Plan**

***Plan Description***

The District contributes to the California Public Employees Retirement System (CalPERS), a cost-sharing multiple-employer defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public agencies within the State of California. Benefit provisions and all other requirements are established by state statute and the District.

Copies of CalPERS annual financial report may be obtained from their executive Office: 400 P Street, Sacramento, CA, 95814.

***Funding Policy and Annual Pension Cost***

***First-Tier Plan***

The contribution rate for plan members in the CalPERS 2.0% at 55 Risk Pool Retirement Plan is 7% of their annual covered salary. The District's employees contribute 3% and the District contributes 4% of this contribution rate on behalf of the employees. Also, the District is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The required employer contribution rates are equal to the annual pension cost (APC) percentage of payroll for fiscal years 2014, 2013 and 2012 as noted below. The contribution requirements of the plan members are established by State statute, and the employer contribution rate is established and may be amended by CalPERS.

***Second -Tier Plan***

In December 2013, the District approved a two tier plan for employees who become eligible to participate in the District's CalPERS defined benefit pension plan after that date. New participants in the plan will participate in the CalPERS 2.0% at 60 years-old. The employer contribution rate is 9.205% of payroll.

CalPERS has not provided information on the Second-Tier plan as of June 30, 2014.

***California Public Employees Pension Reform Act of 2013***

On September 12, 2012, the California Governor signed the California Public Employees' Pension Reform Act of 2013 (PEPRA) into law. PEPRA took effect January 1, 2013.

Key components of the legislation are as follows:

- Establishes PEPRA which will apply to all public employers and public pension plans on and after January 1, 2013 (Except specific exemptions);
- Establishes new retirement tiers/benefits for new public employees;
- Prohibits certain cash payments from being counted as compensation; and
- Increases

***Third-Tier – Beginning January 1, 2013***

The contribution rate for plan members in the Miscellaneous CalPERS 2.0% at 62 Retirement Plan under PEPRA is 6.5% of their annual covered wages. Unless specifically exempted by law, District employees in this tier contribute 6.5% of their annual covered wages to their account. Also, the District is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The employer and member contribution rate is 6.7% for a combined rate of 13.20%, which will be in effect until June 30, 2015.

CalPERS has not provided information on the Miscellaneous Second-Tier plan as of June 30, 2014.

***Three Years CalPERS Funding Information***

For fiscal years 2014, 2013 and 2012, the District's annual contributions for the CalPERS plan were equal to the District's required and actual contributions for each fiscal year as follows:

**Altadena Library District**  
**Notes to the Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2014**

**(8) Defined Benefit Pension Plan, continued**

*Three Years CalPERS Funding Information*

<u>Fiscal Year</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>	<u>APC Percentage of Payroll</u>
2011-2012	\$ 181,556	100%	-	11.673%
2012-2013	172,259	100%	-	11.603%
2013-2014	163,929	100%	-	11.967%

See Page 25 for the Schedule of Funding Status.

***Actuarial Methods and Assumptions***

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and the pattern of sharing of costs between the employer and plan members to that point. Consistent with the long-term perspective of actuarial calculations, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities for benefits.

The following is a summary of the actuarial assumptions and methods:

Valuation date	June 30, 2013
Actuarial cost method	Entry age normal cost method
Amortization method	Level percent of payroll
Asset valuation method	Market value
Actuarial assumptions:	
Discount rate	7.50% (net of administrative expenses)
Projected salary increase	3.30% to 14.20% depending on age, service, and type of employment
Inflation	2.75%
Payroll growth	3.00%
Individual salary growth	A merit scale varying by duration of employment coupled with an assumed annual inflation growth of 2.75% and an annual production growth of 0.25%

**(9) Risk Management**

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District, as a member of the Special District Risk Management Authority (SDRMA), has purchased various insurance policies to manage the potential liabilities that may occur from the previously named sources. SDRMA's purpose is to arrange and administer programs of self-insured losses and to purchase excess insurance coverage. At June 30, 2014, the District participated in the liability and property programs of the SDRMA as follows:

- General and auto liability, public officials and employees' errors and omissions and employment practices liability: Total risk financing limits of \$2.5 million, combined single limit at \$2.5 million per occurrence, subject to the following deductibles – \$500/\$1,000 per occurrence for third party general liability property damage – 50% co-insurance of cost expended by SDRMA, in excess of \$10,000 up to \$50,000, per occurrence, for employment related claims. However, 100% of the obligation will be waived if certain criteria are met.
- Employee dishonesty coverage up to \$400,000 per loss includes public employee dishonesty, forgery or alteration and theft, disappearance and destruction coverage.

**Altadena Library District**  
**Notes to the Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2014**

**(9) Risk Management, continued**

- Property loss is paid at the replacement cost for property on file, if replaced within two years after the loss, otherwise paid on an actual cash value basis, to a combined total of \$1 billion per occurrence, subject to a \$2,000 deductible per occurrence.
- Boiler and machinery coverage for the replacement cost up to \$100 million per occurrence, subject to a \$1,000 deductible.
- Public officials personal liability up to \$500,000 each occurrence, with an annual aggregate of \$500,000 per each elected/appointed official to which this coverage applies, subject to the terms, conditions and exclusions as provided in the Memorandum of Coverage, deductible of \$500 per claim.

The District maintains workers' compensation coverage and employer's liability coverage in accordance with the statutory requirements of the State of California.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there were no reductions in the District's insurance coverage during the years ending June 30, 2014, 2013 and 2012. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There were no IBNR claims payable as of June 30, 2014, 2013 and 2012.

**(10) Governmental Accounting Standards Board Statements Issued, Not Yet Effective**

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to June 30, 2014, that has effective dates that may impact future financial presentations.

***Governmental Accounting Standards Board Statement No. 68***

In June 2012, the GASB issued Statement No. 68 – *Accounting and Financial Reporting for Pensions— an amendment of GASB Statement No. 27*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

This Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. The requirements of Statements 27 and 50 remain applicable for pensions that are not covered by the scope of this Statement. The provisions of Statement 68 are effective for fiscal years beginning after June 15, 2014. The impact of the implementation of this Statement to the District's financial statements has not been assessed at this time.

***Governmental Accounting Standards Board Statement No. 69***

In January 2013, the GASB issued Statement No. 69 – *Government Combinations and Disposals of Government Operations*. The objective of this Statement is to provide new accounting and financial reporting standards for government mergers and acquisitions and for government operations that have been transferred or sold. The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2013. The impact of the implementation of this Statement to District's financial statements has not been assessed at this time.

**Altadena Library District**  
**Notes to the Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2014**

**(10) Governmental Accounting Standards Board Statements Issued, Not Yet Effective, continued**

***Governmental Accounting Standards Board Statement No. 71***

In November 2013, the GASB issued Statement No. 71 – *Pension Transition for Contributions made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68*. The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions*. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or non-employer contributing entity to a defined benefit pension plan after the measurement date of the government’s beginning net pension liability. The provisions of this Statement are required to be applied simultaneously with the provisions of GASB Statement No. 68. The impact of the implementation of this Statement to District’s financial statements has not been assessed at this time.

**(11) Contingencies**

***Grant Awards***

Grant funds received by the District are subject to audit by the grantor agencies. Such audit could lead to requests for reimbursements to the grantor agencies for expenditures disallowed under terms of the grant. Management of the District believes that such disallowances, if any, would not be significant.

***Litigation***

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

**(12) Subsequent Events**

Events occurring after June 30, 2014 have been evaluated for possible adjustment to the financial statements or disclosure as of September 30, 2014, which is the date the financial statements were available to be issued. The District is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

## **Required Supplementary Information**



**Altadena Library District  
Budgetary Comparison Schedule – General Fund  
For the Fiscal Year Ended June 30, 2014**

	<u>Adopted Original Budget</u>	<u>Board Approved Changes</u>	<u>Revised Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
Expenditures/Expenses:					
Library operations					
Salaries and benefits	\$ 2,015,637	-	2,015,637	1,881,877	133,760
Materials and services	469,113	-	469,113	610,116	(141,003)
Facilities	353,330	-	353,330	119,665	233,665
Capital outlay	45,000	-	45,000	-	45,000
<b>Total expenditures/expenses</b>	<u>2,883,080</u>	<u>-</u>	<u>2,883,080</u>	<u>2,611,658</u>	<u>271,422</u>
Program revenues:					
Charges for services	67,100	-	67,100	97,204	30,104
Operating grants and contributions	271,798	-	271,798	58,448	(213,350)
<b>Total program revenues</b>	<u>338,898</u>	<u>-</u>	<u>338,898</u>	<u>155,652</u>	<u>(183,246)</u>
General revenues:					
Property Taxes	1,802,193	-	1,802,193	1,974,329	172,136
Special assessments	735,989	-	735,989	760,440	24,451
Interest earnings	6,000	-	6,000	5,447	(553)
Other	1,000	-	1,000	26,985	25,985
<b>Total general revenues</b>	<u>2,545,182</u>	<u>-</u>	<u>2,545,182</u>	<u>2,767,201</u>	<u>222,019</u>
<b>Total revenues</b>	<u>2,884,080</u>	<u>-</u>	<u>2,884,080</u>	<u>2,922,853</u>	<u>38,773</u>
<b>Net change in fund balance</b>	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>311,195</u>	<u>310,195</u>
Fund balance – beginning of period	<u>1,937,676</u>		<u>1,937,676</u>	<u>1,937,676</u>	
Fund balance – end of period	<u>\$ 1,938,676</u>		<u>1,938,676</u>	<u>2,248,871</u>	

**Notes to Required Supplementary Information**

**(1) Budgets and Budgetary Data**

The District follows specific procedures in establishing the budgetary data reflected in the financial statements. Each year the District’s Library Director prepares and submits an operating budget to the Board of Trustees for the General Fund no later than June of each year. The basis used to prepare the budget does not differ substantially from the modified accrual basis of accounting. The adopted budget becomes operative on July 1. The Board of Trustees must approve all supplemental appropriations to the budget and transfers between major accounts.

The District presents a comparison of the annual budget to actual results for the General Fund at the functional expenditure-type major object level for financial reporting purposes. The budgeted expenditure amounts represent the adopted budget.

**(2) Board Approved Changes**

The Board Approved Changes column represents budget revisions that were Board approved throughout the fiscal year.

**Altadena Library District  
Schedule of Funding Status  
For the Fiscal Year Ended June 30, 2014**

**(1) Defined Benefit Pension Plan – Miscellaneous First-Tier Plan**

Development of the Actuarial Value of Assets Calculation in a Risk Pool			
The District is part of the CalPERS Miscellaneous 2.0% at 55 yrs. Risk Pool	June 30, 2011	June 30, 2012	June 30, 2013
1. Plan's accrued liability	\$ 6,901,196	7,269,876	7,413,649
2. Plan's side fund	(113,693)	(111,126)	-
3. Pool's accrued liability	3,619,835,876	4,175,139,166	4,434,848,248
4. Pool's side fund	(115,840,552)	(132,335,224)	(108,339,918)
5. Pool's actuarial value of assets (AVA) including receivables	3,203,214,899	3,686,598,343	N/A
6. Plan's actuarial value of assets (AVA) including receivables [(1+2) / (3+4) x 5]	6,204,869	6,528,003	N/A
7. Pool's market value of assets (MVA) including receivables	2,867,303,802	3,120,110,130	N/A
8. Plan's market value of assets (MVA) including receivables [(1+2) / (3+4) x 7]	5,554,184	5,524,900	6,025,042

**Funding History**

The Funding History below shows the actuarial accrued liability, the actuarial value of assets, the market value of assets, funded ratios and the annual covered payroll. The actuarial value of assets is used to establish funding requirements and the funded ratio on this basis represents the progress toward fully funding future benefits for current plan participants. The funded ratio based on the market value of assets is an indicator of the short-term solvency of the plan in the risk pool.

Actuarial Valuation Date	Accrued Liability (a)	Share of Pool's Market Value of Assets (MVA) (b)	Plan's Share of Pool's Unfunded Liability (a-b)	Funded Ratio (b/a)	Annual Covered Payroll
June 30, 2011	\$ 6,901,196	5,554,184	1,347,012	80.5%	\$ 1,123,566
June 30, 2012	7,269,876	5,524,900	1,744,976	76.0%	1,171,053
June 30, 2013	7,413,649	6,025,042	1,388,607	81.3%	1,139,036

**(2) Other Post-Employment Benefits Payable**

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (b)	Unfunded Actuarial Accrued Liability (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
July 1, 2009	\$ -	1,244,501	1,244,501	0.00%	\$ 1,163,944	106.9%
July 1, 2011	-	1,270,004	1,270,004	0.00%	1,185,870	107.1%
July 1, 2013	-	1,406,580	1,253,745	0.00%	1,142,645	109.7%

Funding progress is presented for the year(s) that an actuarial study has been prepared since the effective date of GASB Statement 45. Actuarial review and analysis of the post-employment benefits liability and funding status is performed every two years, since the District is funding, or annually if there are significant changes in the plan. The next scheduled actuarial review and analysis of the post-employment benefits liability and funding status will be performed in fiscal year 2016 based on the year ending June 30, 2015.



# **Report on Internal Controls and Compliance**





Charles Z. Fedak, CPA, MBA  
Paul J. Kaymark, CPA  
Christopher J. Brown, CPA

# Charles Z. Fedak & Company

Certified Public Accountants  
An Accountancy Corporation

6081 Orange Avenue  
Cypress, California 90630  
(714) 527-1818  
(562) 598-6565  
FAX (714) 527-9154  
EMAIL [czfco@czfcpa.com](mailto:czfco@czfcpa.com)  
WEB [www.czfcpa.com](http://www.czfcpa.com)

## **Independent Auditor's Report on Internal Control Over Financial Reporting And on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

Board of Library Trustees  
Altadena Library District  
Altadena, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Altadena Library District (District) as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprises the District's basic financial statements, and have issued our report thereon dated September 30, 2014.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Independent Auditor's Report on Internal Control Over Financial Reporting  
And on Compliance and Other Matters Based on an Audit of Financial  
Statements Performed in Accordance with *Government Auditing Standards***

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Charles Z. Fedak : Company CPAs - An Accountancy Corporation". The signature is written in a cursive, slightly slanted style.

**Charles Z. Fedak & Company, CPAs – An Accountancy Corporation**  
Cypress, California  
September 30, 2014



# ALTADENA LIBRARY DISTRICT

## BOARD OF LIBRARY TRUSTEES

### DIRECTORS UPDATE

**DEPARTMENT:** District Director      **MEETING DATE:** January 26, 2015

**PREPARED BY:** Mindy Kittay      **LOCATION:** Community Room


---

This month the Directors Report is all about change. We have been doing a lot of updating/changing/revising/eliminating/modifying/researching/testing/shifting and altering. As Libraries continue to evolve from a quiet place to read a favorite book or study, to a much needed community space, we too have to evolve. So while how we operate might be changing, our goals of intellectual freedom, literacy, diversity, equity of access, education and continuous learning remain the same.

### HIGHLIGHTS OF CHANGES TO DATE



- **CREATION OF THE BUSINESS OFFICE (PASSPORTS) AND CONSOLIDATION OF ADULT SERVICES/CIRCULATION/PAGE STAFF AREA:** The physical move should be completed Sunday, 1/25. We are working on updated signage and materials reflecting our new hours and procedures. Staff no longer share their space with our clients and we are now able to assist more clients and add services.
- **SHELVING PROCEDURES:** By changing our physical layout and handling of books and how we process our returns, we are now able to more quickly return our materials to the shelves for our patrons.
- **LEADERSHIP MEETINGS:** As of the beginning of January the Leadership Team has been meeting every Friday. We are currently working on setting priorities, reviewing operating procedures and soon we will be doing a review of our Strategic Plan and how to tie that to our daily operations, budget and priorities for the year.
- **IMPROVING OUR CUSTOMER SERVICE:**
  - Most library patrons are aware that if a book/DVD/CD/e-book is not on the shelf they can place a hold and when the item is returned they will be notified that it is ready for pickup. This is a highly rated and well used tool for patrons in most libraries. We have made two changes to promote this service here:
    - We no longer charge .50 cents for placing a hold (this charge brought in \$418.50 in the past twelve months.) Charging for holds causes a substantial reduction in circulation of materials.
    - We no longer write the customer's request down and pass it on to another department. We place the hold into Millennium immediately and we also show the patron how they can place their own holds on their computer from home.

- Patrons can now check out, and place holds, for most materials at the Reference desk or the Children's service desk, in addition to our Circulation desk.
- INTERNET SPEEDS: Our Charter Cable internet broadband has been increased at both Branch & Main from 20Mbps/2Mbps to 80Mbps/5Mbps (Main) and 60Mbps/4Mbps (Branch). This was done with no increase of cost at Main and a minimal increase at the Branch.
- CUTTING COSTS:
  - You might have noticed that we no longer place, or stamp, Due Date Slips in our materials. All patrons are provided with a detailed receipt from the ILS (Integrated Library System – aka Millennium) at check out. This one small change is providing savings in labor and materials and also speeds up the checkout process.
  - Currently patrons have the choice of being notified of holds and past due items via email, phone or snail mail. We are encouraging all of our patrons to select either email or phone and we will be eliminating snail mail as of July 1, 2015. We are working on multiple methods of notifying our public of this change including comment cards which will be available in our libraries starting in February.
- DELIGHTING OUR USERS: We are just beginning to institute some Inspiration Stations. The Tranquility Board has been a big hit and we are getting ready to put out a very large puzzle. In February we will have a station set up with supplies to make your own cards and bookmarks for Valentines Day. We also continue to provide programming for all ages and are reviewing and discussing ways to increase programming.
 
- COMMUNICATIONS: We now provide all staff with a copy of the Board Report so they are informed as to the decisions and plans for the Library District. Additionally we have adopted the *Vision for Work Environment and Code of Communication* (attached). The goal is to have collegial, respectful relationships with direct and constructive communications that promote a sense of shared accomplishment, creativity and diverse ideas. A workplace where we all take responsibility for contributing to an environment of trust and safety, and work toward each other's professional growth.
- REWARDS: We have instituted a staff award called Above and Beyond. This is awarded quarterly to an employee nominated by staff, who has gone above and beyond in providing for our patrons and/or internally. I am looking for a volunteer from the Library Board to review the nominations with me on a quarterly basis. This award provides the winner with public recognition at a Board Meeting, as well as a gift card.

## FACILITIES

- ENERGY AUDIT: A representative from Southern California Edison (SCE) visited our main facility for an energy audit. The two main outcomes were:
  - HVAC: We are setting up a bi-annual maintenance contract with our vendor to check our systems and to tune them up. We are also looking at our current setting for heating and cooling and we may adjust them slightly to improve savings.

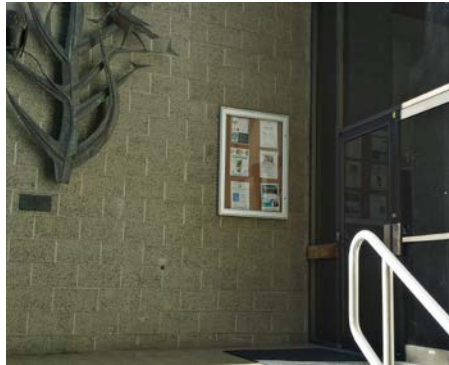
- LIGHTING: We are all in agreement that the facility desperately needs a retrofit to LED. SCE offers some incentive programs for light bulbs and they are expecting to offer incentives for tubes in the very near future.
- GRAINGER & GE LIGHTING: The Government Accounts Manager for Grainger (Southern California) visited with me about retrofitting the library. She brought the GE rep with her. They will be providing us with estimates for materials only and a complete solution including installation, repair and disposal. As we did our walk through it became immediately apparent that almost half of our fixtures have broken ballasts and we can expect the other half to fail in the very near future. Additionally, we are missing emergency lighting in the library and have no exterior lighting on our South side. There are many benefits to this retrofit but the major savings will be in energy and in labor. Once the fixtures are repaired and replaced with LED the maintenance will be minimal to none for at least five years (estimate based on the lighting being used 24/7) but more likely almost double that. Grainger pricing is based on a government contract and should provide substantial savings. Funding for this project will be requested in the Budget Amendment.
- ARCHITECTURAL MEETING: James Nardini and Marina Vanyan of CWA, AIA visited with me to discuss ideas for reducing costs using the concept of living within the current boundaries of the Library with the goal of solving accessibility challenges, upgrading toilet room facilities and keeping all public services on one level. During our discussion and walk through we were able to work together to come up with ideas that did not necessitate enlarging the footprint of the Library. Mr. Nardini proposes providing some cost modeling, bubble diagrams and adjacency space plans for an additional fee of \$3,000 to \$4,000. Some highlights of the proposed plan:
  - More centralized service area for our patrons
  - More patron-centric design
  - A more defined teen area
  - Addition of main level conference room and some study rooms
  - Less staff areas on the main floor = more space for patrons
  - Expanded outdoor storage
  - Outdoor courtyard for patrons
- LOCK BOX FOR KEYS: We now have a centralized lock box that has copies of every key for the Altadena Library District. The Director, Finance Director and Facilities Manager each have a key to the Lock Box.
- MAIN SEWER BRACKET COLLAPSE: We have had repeated problems with our sewer backing up and running into the parking lot. After viewing the pipe through a camera it was determined that the clay pipe was broken (near the entrance on the parking lot side) and would need to be replaced with cast iron pipe. This project will begin next week and is expected to take 3 days at a cost of \$5,800.
- RECYCLING: Recently we were collecting recycling in the basement and in numerous locations around the library. After researching we determined that our contracted service with our trash vendor is for mixed waste which means that we can dispose of everything (except for hazardous materials) in our dumpster and they sort at their materials handling facility. We no longer separate our recycling from our trash. This change decreases labor for the maintenance department and improves the look of our library while freeing up much needed space both in the library and in the staff/basement areas.



- **CLEANING MORNING:** We have a large amount of items that have been accumulated over the years in the basement and in some offices and we need to clean those areas out so that we can more effectively use our spaces. In order to do this we need to open the library late on the morning of Friday, March 6<sup>th</sup>. Rather than opening at 10am we will be opening at Noon on that day.



- **DISPLAY AND SIGNAGE:** Have you noticed that we no longer have posters plastered on our entrance doors? Our countertops are now also clutter free. We have accomplished this by adding exterior sign holders at both entrances and standing literature holders throughout the library.



- **ACCESS TO STAFF AREAS:** We have replaced some of our locks with a punch code system. We can now all more easily access the staff area.



## PAST EVENTS

- **Pauli's Retirement Party**



We celebrated Pauli's almost 30-year career on Saturday, December 20<sup>th</sup>. Gerry Rothschild Band provided the music and staff and myself took care of everything else. As you can see from the photo, Pauli certainly enjoyed herself. She is missed!

- **Website Holiday Greeting Video**

We created our first digital greeting card for the Holidays! It was shared via e-mail blast and uploaded onto our website and Facebook page for patrons. In doing so, we saved costs associated with mailing traditional greetings cards



Happy Holidays From the Altaden...

- **Four Shillings Short – Celtic Winter Concert** on Thursday, December 4<sup>th</sup>, featuring the Celtic/Folk/World music husband/wife duo, Four Shillings Short, who play traditional and original music from Ireland and Scotland, Indian Ragas, Folk Ballads, and other influences with the use of over 30 instruments! There were close to 90 people in attendance and everyone had fun.





- Christmas Tree Lane



On Saturday, December 13 the library worked alongside the Christmas Tree Lane Association for the annual Christmas Tree Lane Arts and Crafts Festival and



Lighting. Vendors set up in our parking lot while attendees strolled the grounds and along Santa Rosa Ave. admiring the beautifully lit deodaras. As you can see the library was busy with patrons using and enjoying many of our services.

- Groovy Smoothies Program

On Saturday, January 17<sup>th</sup> Helen Milner and I hosted Groovy Smoothies



where we provided demos on how to make various smoothie recipes using healthy ingredients. Patrons enjoyed tasting the samples passed around. There was general consensus that we should offer more programs similar to this one.



- Coffee and Conversation

On Saturday, January 24<sup>th</sup> I will host my first monthly installment of *Coffee & Conversation* where I will make myself available in the Reading Lounge to talk to patrons from 10-Noon. I look forward to hearing about their ideas for the library and answering any questions they may have about our library.

## UPCOMING EVENTS

- I will be participating in the Day in the District meetings with our legislators. This is an initiative spearheaded by the CLA Legislative Committee and these meetings are in direct response to the governor's budget proposal to cut \$4m from Library Programs. If there was ever a time when we need to advocate for libraries in California, this is it! If anyone would like to join me I will be meeting with [Assembly Member Chris R. Holden](#) and [Senator Carol Liu](#) sometime in mid-February through late June.

I am so lucky to have this staff and board to work with. Everyone has hung in there as we make these changes and has pitched in wherever and whenever possible. It is so exciting to see their enthusiasm and participation. Change is so very difficult and I have been very pleased at their resilience and commitment to the library and to their community.



---

694 S. Oxford Avenue • Los Angeles, California 90005  
213-738-7055 (voice) • 213-738-0655 (fax) • [info@calbook.org](mailto:info@calbook.org) • [www.calbook.org](http://www.calbook.org)

December 16, 2014

Mindy Kittay  
Director  
Altadena Library District  
600 East Mariposa Street  
Altadena, CA 91001

Dear Mindy:

Congratulations! Your library has been selected to receive LSTA support of up to \$3,000 for your Book to Action 2015 program featuring the book *The Hundred-Year-Old Man who Climbed Out the Window and Disappeared* by Jonas Jonasson. We are so pleased that your community will be participating in this exciting program. You may start your Book to Action activities any time after January 1, but please note that all programming and submission of invoices must be complete by June 15, 2015.

The California Center for the Book and its partner, the Southern California Library Cooperative, will directly pay all approved invoices related to your Book to Action program. Support is being provided through the Library Services and Technology Act (LSTA) and so only those expenses allowed by LSTA will be approved. The second page of this letter provides important details about allowable expenses, reporting requirements, and how to credit LSTA and the State Library on all publicity. Please share this information with all staff members involved in your Book to Action program.

I'm happy to answer questions whenever they come up, so please don't hesitate to get in touch any time. And I'd like to attend one of your Book to Action programs if possible, so please share your calendar of events with me.

Warmest regards, and all the best for the New Year.

A handwritten signature in blue ink that reads "Mary".

Mary Menzel, Director  
[mmenzel@calbook.org](mailto:mmenzel@calbook.org)

Cc: Cindy Mediavilla, California State Library

Book to Action 2015  
page two

1. The California Center for the Book and the Southern California Library Cooperative will pay all approved invoices directly. Please scan and email invoices to [mmenzel@calbook.org](mailto:mmenzel@calbook.org).

If you don't have access to a scanner, original invoices can be mailed to:

Mary Menzel  
California Center for the Book  
care of Pio Pico Koreatown Library  
694 S. Oxford Avenue  
Los Angeles CA 90034.

Keep copies for your files. **All invoices and final reports must be submitted by June 15, 2015.**

2. In some cases we can order books or materials for you rather than paying an invoice. If you have questions about this, or if you have any question about whether an expense is allowed under LSTA rules, please contact me at 213-738-7055 or at [mmenzel@calbook.org](mailto:mmenzel@calbook.org). Briefly, LSTA funds may **not** be used for refreshments, contributions or donations of any kind, giveaway promotional items, or anything called an honorarium or stipend. **Allowable** expenses under LSTA regulations include: books; program materials and supplies, including craft supplies; speaker fees; speaker travel; part-time staff hours dedicated to the project activities; substitute staff hours necessitated by full-time staff working on the project.

3. The final report form is "Our Library's Book to Action Story" which can be found on page 52 of the Book to Action toolkit: <http://booktoaction.library.ca.gov>. If you click on "download" at the top of the page, you can access the form in a Word document that has plenty of room for your report.

4. Please be sure to distribute audience evaluation forms at all Book to Action public programs. A template for this may be found on page 48 of the toolkit, and on page 49 you can find downloadable templates for publicity materials.

5. If you'd like a supply of the enclosed bookmark, please contact David Gernand at [info@calbook.org](mailto:info@calbook.org) after January 6th.

6. Proper credit language must appear in all publicity and communications: *Book to Action is supported by the U.S. Institute of Museum and Library Services, under the provisions of the Library Services and Technology Act, administered in California by the State Librarian.*



# BOOK-TO-ACTION

## 2015 REQUEST TO PARTICIPATE

**Library name:** Altadena Library

**Contact person:** Pauline Dutton (Interim Library Director) / Mindy Kittay (Incoming Library Director)

**Phone number:** (626) 798-0833 ext. 103

**Email:** [pductton@altadenalibrary.org](mailto:pductton@altadenalibrary.org) / [mkittay@altadenalibrary.org](mailto:mkittay@altadenalibrary.org)

**Amount requested (\$3,000 maximum):** \$3,000.00

**Title of selected book:** *The Hundred-Year-Old Man Who Climbed Out the Window and Disappeared* by Jonas Jonasson

**Topic:** “Flourishing with Age,” in conjunction with Older Americans Month (May 2015)

**Speaker(s):**

- Jonas Jonasson, Author
- Cleopatra Abdou, Ph.D., Assistant Professor of Gerontology and Psychology at University of Southern California School of Gerontology

**Community service activity:** Match community members with seniors who participate in the local Meals on Wheels program; community members prepare personalized care packages for these seniors, and/or conduct one-on-one reading sessions with them.

**Intended audience:** Adults, teens

**How many people are expected to participate?** 300

**Proposed community service partner(s) and their anticipated role in the project:**

The Altadena Senior Center (<http://css.lacounty.gov/altadena-senior-center.aspx>) oversees the local Meals on Wheels program, which delivers meals directly to the homes of seniors whose mobility is limited. The Senior Center has agreed to collaborate with the Altadena Library to collect care package wish lists from participating seniors, in a way that maintains their anonymity. The Altadena Library will then match up each list with community members who wish to volunteer. Community members may purchase or collect items for the personalized care packages. The Altadena Library will provide care package “stuffers” and packaging material for community members and collect the packages to be passed on to the Altadena Senior Center. Meals on Wheels staff will distribute the care packages along with their meal deliveries. The Altadena Senior Center and the Altadena Library will coordinate reading buddy assignments for seniors who request this service. Both the Altadena Library and the Altadena Senior Center will also distribute copies of the *The Hundred-Year-Old Man Who Climbed Out the Window and Disappeared* to community members.



**Anticipated program outcomes:** What positive changes are expected in the audience's skills, knowledge, behavior, attitude, status, or life condition?

- Increase community knowledge and awareness of the needs of the growing elderly population locally and in the United States.
  - 20.4% of Altadena residents are 60 years of age or older. (Source: 2008-2012 American Community Survey)
  - 2 of the 8 Census tracts that make up Altadena are designated Disadvantaged Communities (DACs) by the U.S. Census Bureau. Over 3,000 seniors live in these Disadvantaged Communities. (Source: 2006-2010 American Community Survey, 2010 U.S. Census)
- Promote library and community service to the elderly, an underserved population with prevalent mental and physical afflictions.
  - One of the most commonly requested improvements in the 2013 Altadena Library Community Survey was more library programs for seniors. (Source: <http://bit.ly/1FQAa6l>)
- Promote positive attitudes about aging in order to stimulate emotional and physical well-being among participants.
  - Studies have shown that positive thinking on aging helps seniors heal and lead longer, healthier lives. (Source: <http://www.ncbi.nlm.nih.gov/pubmed/22647646>)

Please provide a brief outline of expected program expenses and funding sources. (**Please note** that LSTA funds may **not** be used for refreshments; contributions or donations of any kind; giveaway promotional items; honoraria or stipends. **Allowable** expenses under LSTA regulations include books; program materials and supplies; speaker fees; speaker travel; part-time staff hours dedicated to the project activities; substitute staff hours necessitated by full-time staff working on the project.)

Program Expense	Amount	Funding Source
Books	\$500.00	Book to Action Grant
Speaker Fees	\$500.00	Book to Action Grant
Speaker Travel	\$2,000.00	Book to Action Grant
Program Materials and Supplies	\$1,200.00	Altadena Library District
	<b>Budget Total:</b> \$4,200.00	

**Please email this form to Mary Menzel at [mmenzel@calbook.org](mailto:mmenzel@calbook.org) and include the name of your library in the subject line. Deadline is November 10, 2014.**

Book to Action is supported by the Institute of Museum and Library Services under the provisions of the Library Services and Technology Act, administered in California by the State Librarian. The California Center for the Book administers Book to Action on behalf of the California State Library.



## Above and Beyond Nomination Form

The Above and Beyond program provides quarterly recognition of an Altadena Library District Employee for:

- a positive attitude toward work responsibilities, co-workers, and customers, and serves as a role model for others;
- commitment to quality in carrying out job responsibilities above and beyond the call of duty, and is an asset to Altadena Library District;
- a willingness to provide leadership, take initiative, and accept and carry out additional responsibilities beyond regular job assignments for the good of the library as a whole;
- demonstrates recent extraordinary act(s) for which the member is nominated.

### Candidates for the award must meet the following criteria:

- Must have been employed for at least six (6) months at ALD.
- Can be employed at any of ALD's physical locations.
- Has not been selected as Employee of the Month within the past twelve (12) months.
- Has a positive attitude toward work responsibilities, co-workers, and customers, and serves as a role model for others.
- Is willing to take initiative, and accepts and carries out additional responsibilities beyond regular job assignments.

### Nomination Dates:

Give application to the Library Director:

- Between 1/1/15 and 2/28/15 – awarded at All Staff Meeting on March 6<sup>th</sup>.
- Between 3/1/15 and 5/31/15 – awarded at All Staff Meeting on June 5<sup>th</sup>.
- Between 6/1/15 and 8/29/15 – awarded at All Staff Meeting on September 4<sup>th</sup>.
- Between 9/1/15 and 11/30/14 – awarded at All Staff Meeting on December 4<sup>th</sup>.

Nominations will be reviewed by the Library Director and a member of the Library Board.

### NOMINATION

In recognition of exemplary job performance and outstanding contributions to Altadena Library District, I would like to nominate the following employee for the "Above and Beyond" Quarterly Recognition Award:

Name of Nominee \_\_\_\_\_  
Department \_\_\_\_\_

Briefly describe how this nominee represents the spirit of the "Above and Beyond" award. Please give specific examples using the following criteria:

Describe the Employee's accomplishments/contributions that were above and beyond the normal duties expected of the position. Include as much specific information as possible:

Explain how the employee provided outstanding customer service (i.e. served as a role model and/or enhanced the reputation of the Library, contributed to a positive work environment by providing outstanding internal customer service.

Describe the employee's recent achievement(s) that positively impacted the Library (i.e. exhibited innovation which had an impact on priorities, contributed to established goals, promoted cost-conscious or cost-cutting measures, participated in educational and learning opportunities to enhance their skills and shared information with others.)

Additional information

Nominated by \_\_\_\_\_ Date \_\_\_\_\_

What does an Employee of the Month receive?

- 1) Certificate and letter of recognition from the Library Director
- 2) Introduction and presentation of certificate by the Library Director to the Library Board
- 3) Recognition at the Annual Staff Day & at All Staff Meeting
- 4) \$100 credit at Baker and Taylor to be used for personal purchase of book/cd/dvd
- 5) Mention in the Monthly Newsletter and on the Library Website

**Altadena Library District**  
**Vision for Work Environment and Code of Communication**

**Vision**

We have collegial, respectful relationships with direct and constructive communications that promote a sense of shared accomplishment, creativity and diverse ideas. We each take responsibility for contributing to an environment of trust and safety, and to each other's professional growth.

Our vision is exemplified in our interactions both within and outside of Altadena Library District. We achieve this by making a commitment to our code of communication, which is open for re-evaluation and revision to meet our changing needs.

**Code of Communication**

**When Approaching Another**

When expressing concerns, we will demonstrate respect, sensitivity and good faith by giving the other person the benefit of the doubt and framing our message in a neutral and face-saving way that encourages open discussion without fear of reproach. Before approaching someone, we will formulate our thoughts, suspending intense emotions and being aware of our tone of voice and body language. We will identify our contribution to the problem and suggest constructive solutions within the context of our larger working environment.

**When Approached by Another**

When a co-worker approaches us, we will listen to their concerns without interruption or defensiveness. We will restate what the individual has said to confirm we understand them and then discuss their concerns and offer possible solutions. We will work to come to an understanding with the other and will follow-up in a timely manner on our commitments. We will demonstrate patience, and if a conversation is going in an unproductive direction, we will gently remind them of our code of communication. We will strive to interact in a civil and respectful way with each other, contributing to an environment where it is safe to express concerns.





section and ordered updated copies of popular titles. Helen Milner processed new paperback donations and weeded the entire paperback collection.

- L. Suzanne Im's activities: updated the links on the Career Resources and Business Resources pages on our library website. Created and posted flyers for the Adult Winter Reading Program, slated for Jan. 12- Feb. 28 and created the patron reading logs for this program. Pam is helping her with the book lists for this program. She confirmed with Liliana Garcia regarding the availability of the Senior Center for May 30 from 2-4 for the Book to Action speaker Ben Montgomery, author of Grandma Gatewood's Walk. The Book to Action grant, which was written by Suzanne, was approved by the California State Library!! She also confirmed with the John Muir Alumni Drum Corps and Step/Hip Hop Team performance for black history month, Feb. 7. .
  - M. Helen Milner's activities: Shopped and purchased refreshment and set them up for the JazzZone concert on December 5. She helped Mindy purchase food for Pauli's retirement party at Restaurant Depot. She helped with the food preparation and set up, etc. for the retirement party on December 20. She helped at the Branch library for the marshmallow snowmen craft program. She took 2 boxes of paperback romance novels to Arcadia Methodist Hospital and took leftover white elephant items to the Goodwill.
  - N. Sue Colasurdo' activities: Sue organized the following book displays with handouts: Pearl Harbor December 7; Christmas Around the World; Christmas & Holiday Cooking and National Falling Needles Family Fest Day, December 30 with a list of books with "falling" or "needles" in the title. Sue's six week beginning computer classes ended on December 9 with five people in attendance. The library display case featured Christmas collectibles from one of our regular patrons.
  - O. Laureen and Carlene completed the January calendar of library events.
  - P. 291 eBooks & eaudio books were checked out in December. 8 titles were downloaded from Project Gutenberg. We have a total of 1,618 downloadable eBooks/eaudio books in our collection.
2. Services
- A. Computer usage: NOV - 2,082 / DEC – 2,334
  - B. Reference questions: NOV – 2,110 / DEC – 2,320

#### NOV

- 6 people attended the November 10 No Guilt Book Club. Helen hosted the event. They discussed The Signature of All Things by Elizabeth Gilbert and The Phantom of Fifth Avenue by Meryl Gordon.
- 50 people attended the Two Michel(l)es program on November 7 and 10 people participated in playing various board games on International Game Day on November 15.
- Volunteers: One volunteer Michele Sawnor did 2 hours of volunteer work.

#### DEC

- 90 people attended A Celtic Winter Concert with Four Shillings Short on December 4
- 85 people came to the Holiday Jazz concert on December 5
- Volunteers: Two volunteers did 10 hours of work.

### Young Adult Services

- 1. Services:
  - A. Computer Usage: 181 sessions
  - B. 4 Programs, total attendance: 60 teens
- 2. Programs & Meetings:
  - Professional Development:
    - INFOPEOPLE – Participating in a 4 week Infopeople course about partnerships, learning about strategies to secure and maintain positive, impactful partnerships.
  - Interactive displays:
    - New displays—Opening lines. Highlights the attention-grabbing first lines of great YA novels, enticing teens to check out these titles.

“*This book is so. . .*” display: teens are encouraged to write post-it reviews of something they have recently read. This can be a one-word review, completing the sentence the display starts out with, or it can be more detailed. Post-its, space, and plenty of excellent books to read provided.

“*Going, going, gone!*” display: this display is meant to highlight books that may have not been noticed by young readers, books that deserve a second change. This display highlights books that will be discarded due to low circulation if they are not checked out from this display. This display continues to be successful.

“*Chill out & Read*” display was created, highlighting new books in the collection with a winter/holiday theme.

### 3. Special Programs: 4

- 1) Teen Anime Club—19 teens watched Ouran High School Host Club
- 2) Teen Advisory Council—6 teens decorated the YA area with post-it art, wrote book reviews for the “This book is so. . .” display.
- 3) Fun & Games—25 teens played a variety of board and video games, including Rock Band, Carcassone, Clue and Wii Games such as Just Dance, and Legend of Zelda. Some discovered a passion for tabletop gaming, while others enjoyed videogames and meeting new friends.
- 4) DIY Club—10 attended. Even though it was before Thanksgiving, we were already playing holiday music while working on custom scarves and other projects, including snowflakes and penguins created from water bottles. One teen made a tiara!

### NOV

This month we welcomed 2 new TAC members from St. Elizabeth’s, Ethan Qua and Eion McConville. These new members promise to provide great game recommendations and have eagerly helped at the most recent Fun & Games event. Teen Advisory Council will be welcoming an additional 3 members in December as well from Aveson, Eliot, and Mayfield Senior School. Thalia Contreras, from Eliot Arts, is a fantastic worker, helping create displays, samples for DIY Club, and assisting with craft prep for preschool storytime.

### 3. Volunteers – 45.25 hrs

- |                               |                              |
|-------------------------------|------------------------------|
| 1. Mikayla Arevalo: 2.75 hrs  | 8. Eion McConville: 1.25 hrs |
| 2. Thalia Contreras: 18.5 hrs | 9. Sandro Mayorga: 4 hrs     |
| 3. Jamila Cummings: 1 hr      | 10. Maud O’Connor: 4.5 hrs   |
| 4. Brandy Kerr: 0.5 hrs       | 11. Emmet O’Connor: 3.75 hrs |
| 5. Cherie Kerr: 0.5 hrs       | 12. Ethan Qua: 3.75 hrs      |
| 6. Tiffany Kerr: 0.5 hrs      |                              |
| 7. Edward Kingston: 3.75 hrs  |                              |

### Children’s Services

1. Projects : Weeding and program planning ongoing.

#### 2. Services

- |                                  |               |
|----------------------------------|---------------|
| A. Computer Usage:               | 322           |
| B. AWE Early Lit Computer Usage: | 233           |
| C. Reference questions:          | 648           |
| D. Storytimes:                   | 316 attendees |
| E. Class Visits:                 | 126 attendees |
| F. Programs:                     | 295 attendees |

#### 3. Programs and Attendance

##### Preschool Storytime

4 sessions, 167 in attendance (NOV)

##### Toddler Storytime

3 sessions, 80 in attendance (NOV)

Teddybear Storytime

4 sessions, 69 in attendance (NOV)

International Games Day

13 participated in this annual event to connect communities to their libraries around the educational, recreational and social value of all types of games. Children teens and adults stopped by to play a variety of games provided by the library.

In N Out Cover to Cover Reading program

178 children ages 4-12 signed up for the annual In N Out program and read 1,215 books.

Lego Club

26 attendees

Fun Flick Friday

78 attended the screening of Maleficent.

4. Activities

A. Class Visits (NOV)

- Fair Oaks Academy – (1) visit, (15) attendees.
- Waldorf School – (5) visits, (97) attendees.
- Renaissance Academy - – (1) visit, (14) attendees.

B. Displays (NOV)

- November Authors
- Native American Heritage Month
- Thank you
- Elves, fairies, mermaids

The Children's display case featured the Rainbow Loom rubber band bracelets of 12 year old Kareen Boyadjian.

C. Meetings & Workshops (NOV)

Cassandra Stearns attended the SCLC Children's Interest Group meeting in South Pasadena.

Cassandra Stearns participated in the 4 week STEAM in you Library Infopeople course about STEAM programming for preschool and school age children.

5. Volunteers - 15.25 hours

- A. Mariella Lodi – 4 hours
- B. Rashad Bagnerise – 6 hours
- C. Athena Tonarely – 2 hours
- D. Destiney Mayorga – 3.25 hours

**Technical Services**

1. Services

A. New books received: 784

B. Items withdrawn:

	<b>Adult</b>	<b>Juvenile</b>
<b>Main</b>	579	30
<b>Branch</b>	66	19

**Branch Services**

## 1. Services

A.	Computer Usage	610
B.	Reference Questions	273
C.	Circulation	1034
D.	ILL activity	6

## 2. Activities

- A. Continue planning spring programs
- B. Carlene watched “Life After Desk: Implementing the New Service Models,” a 1 hour webinar on 12/5
- C. Carlene applied for a \$2,500 Walmart community grant for education on 12/31
- D. Created holiday book display celebrating Christmas, Hanukkah, and Kwanza
- E. Planning the budget for additional literacy funds has started and continues

## 3. Programs and Attendance

A. Class Visit

On 12/18 read books aloud to a class of 26 first graders at Jackson Elementary. Delivered 30 books for the class to read on their own.

B. Holiday Craft Program

On 12/17, 15 children created their holiday cards and made a snowman poster.

C. Holiday Craft Program

On 12/17, 27 children made snowmen out of marshmallows and enjoyed a visit with Santa.

D. Class Visit

On 11/11 read books aloud to a class of 26 first graders at Jackson Elementary. Delivered 30 books for the class to read on their own.

E. Fun Flick Friday

On 12/5, a movie was shown with 12 in attendance.

**Literacy**Department: Literacy

Total sessions: 66

Total Attendance: 174

Volunteer tutor hours: 100.5

Tutoring Sessions at Library: 33

Attendance: 66

Tutoring Sessions at other sites: 33

Attendance: 108

English Class Sessions: 17

Attendance: 76

## 4. Activities

A. Suzy Martin met with Glendale Literacy Coordinator, Jennifer Dance on 12/9 to see how the Glendale literacy program is run.

B. Suzy Martin met with Monrovia Literacy Coordinator, Edward Williams on 12/12 to see how the Monrovia literacy program is run.

Literacy Tutor/Volunteers total hours: 120.5

Susan Aoki - 19

Dana Dunlap – 2.5

Kathy Flores – 6.5

Shirley Gold - 4

Madison Lassen - 24

Suzanne Martin - 30.5

Lucy Molina - 4

Mary Ann Spicer – 7.5

Dolores Ware – 7.5

Stephen White - 15

Total: 120.5

Total active tutors: 10

Learners attending one-on-one tutoring sessions: 16

Learners attending English class: 9

Total Learners: 22

Tutors available to be matched: 7

Learners waiting to be matched: 1

### **Circulation Services**

#### 1. Services

A. See Statistics report

B. Melloney Collier processed four (4) notaries in the month of October.



# ALTADENA LIBRARY DISTRICT

## Monthly Report –Dec 2014

### Department: Children's Services

#### 1. Services

A.	Computer Usage:	433
B.	AWE Early Lit Computer Usage:	241
C.	Questions:	616
D.	Storytimes:	204 attendees
E.	Class Visits:	74 attendees
F.	Programs:	162 attendees

#### 2. Programs and Attendance

##### Preschool Storytime

2 sessions were held this month with a total of 81 in attendance.

##### Toddler Storytime

3 sessions were held this month with a total of 87 in attendance.

##### Teddybear Storytime

3 sessions were held this month with a total of 36 in attendance.

##### Graham House Decorating Party

97 attended the Graham Cracker "Gingerbread House" decorating program.



##### Santa Visit

49 children and their parents stopped by to visit with Santa.

##### Fun Flick Friday

16 attended the screening of Disney's Planes Fire & Rescue.

#### 4. Activities

##### Class Visits

- Waldorf School visited the library twice this month with 43 in attendance.
- Renaissance Academy visited the library once this month with 31 in attendance.

### Outreach

Cassandra Stearns visited the Union Center Homeless Services Family Center in Pasadena and spoke with parents, children and teens about books, reading and the library. The children were given a paperback book to keep.

### Displays

- Stars
- Cookies
- December Author Display
- Snow/winter
- Rain
- Hanukkah
- Christmas

The Children's display case featured the Hot Wheels car collection of 8 year old Sean Harmon.

## **5. Volunteers - 9.5 hours**

- A. Mariella Lodi volunteered for 3.75 hours
- B. Rashad Bagnerise volunteered for 1.50 hours
- C. Athena Tonarely volunteered for 1.25 hours
- D. Destiney Mayorga volunteered for 1 hour
- E. Ali Shakoor volunteered for 2 hours.

### **Teen Services**

#### **Services:**

- A. Computer Usage: 202 sessions
- B. 4 programs, total attendance: 55 teens

#### **Professional Development:**

Infopeople course –Wrapped up the 4 week infopeople course about partnerships.

#### **Outreach:**

The Teen Librarian, Carrie Wilson, partnered with Eliot Site Coordinator Shannon Mumolo for a special arts outreach before Winter break. She assisted with lunchtime crafts on Dec 16<sup>th</sup> and 19<sup>th</sup>. She interacted with over 30 Eliot students in the cafeteria, showing them how to do the crafts, which included snowflakes made from newspapers and paper ornaments. She used this opportunity to talk to them about the library and the great programs and services the library provides for school and recreation. Many students already knew her because of her previous visits as well as library visits. Many students were very excited about upcoming programs, including the special screening of *The Fault in our Stars* and Teen Winter Reading Club. Several boys were excited to learn about our Fun & Games events. Carrie plans to continue visiting Eliot with this type of arts outreach every other month. Altadena Library is the only staffed library many of these students have access to, and access to library services is an integral component of academic success.





## TEEN PROGRAMS & MEETINGS

(Ongoing interactive display) This book is so. . . display: teens are encouraged to write post-it reviews of something they have recently read. This can be a one-word review, completing the sentence the display starts out with, or it can be more detailed.

(New display) If you liked Hunger Games, you'll enjoy. . . display. Highlights read-alikes of the *Hunger Games* trilogy, tying in with the *Mockingjay* Part 1 release.

"Chill out & Read" remains up, highlighting new books in the collection with a winter/holiday theme.

### **Special Programs: 4**



Teen Anime Club—17 teens watched & discussed *Castle in the Sky*.

12 teens and tweens participated in the Gingerbread House decorating party.

Teen DIY Club—14 teens decorated cookies to look like cartoon characters. Many Adventure Time, Grinches, and Sesame Street characters (especially Cookie Monster) were created (and eaten!).



Winter reading Program: 12 teens grades 7-12 have signed up for the Winter Reading Program so far, completing over a dozen book reviews that can be viewed on the "This Book is so. . ." display.



### **Volunteers – 22.25 hrs**

#### **Teen volunteers: 7**

Thalia Contreras: 6 hrs

Jamila Cummings: 2 hrs

Kylan Dennis: 1.5 hrs

Gabriel Garcia: 3.5 hrs

Sandro Mayorga: 4 hrs

Maud O'Connor: 2.5 hrs

Molly Schwartz: 2.75 hrs

This month we welcomed 3 new TAC members, Kylan Dennis, Gabriel Garcia and Claire Walker. Gabriel Garcia from the Aveson Global Leadership Academy, hit the ground running, putting in 3.5 hours this month. He added lots of enthusiasm for the library and was eager to help me catch the gaps in our manga collection as well as recommend new anime for the Anime club to watch and discuss.



# ALTADENA LIBRARY DISTRICT

## Monthly Report – December 2014

### Technical Services

#### 1. Projects

- A. Steve Marsh worked with various vendors to increase the library's Internet speeds as follows:  
Main: 80Mbps/5Mbps)  
Branch: 60Mbps/4Mbps  
The previous speeds were 20Mbps/2Mbps  
This is a huge increase for us and our patrons!  
This was done with only a very small increase to our cost and in the case of the Branch there was no increase at all.
- B. Pauli Dutton worked with the library's Poet Laureate, Thelma Reyna, to set up guideline and create a flier for the coming Cookies & Poetry program and annual anthology. Thelma has a committee of poets who will work on compiling and editing the publication. The new anthology will be entitled the *Altadena Review*. The Friends will continue to sponsor this event.

#### 2. Services

- |    |                     |         |            |              |
|----|---------------------|---------|------------|--------------|
| A. | New books received: | Main:   | Adult: 641 | Juvenile: 54 |
|    |                     | Branch: | 89         |              |
| B. | Items withdrawn:    | Main:   | Adult: 579 | Juvenile: 30 |
|    |                     | Branch: | Adult: 66  | Juvenile: 19 |

#### 3. Programs

- A. On December 5, Pauli Dutton hosted the Holiday Jazz Concert and Sing-Along. Helen Milner and Lauren McCoy assisted. 85 people attended
- B. Pauli Dutton worked with MonteCedro to set up a memory program with that organization at our library this coming February.
- C. Pauli also contacted Master Gardener Yvone Savio for two programs this coming spring.

#### 4. Activities

- A. On December 8 Pauli attended a meeting of the Marketing Committee..