

Altadena Library District
Balance Sheet Prev Year Comparison

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02/25/2017

As of June 30, 2016

Accrual Basis

				Jun 30, 16	Jun 30, 15	\$ Change	% Change
ASSETS							
Current Assets							
Checking/Savings							
Cash & Cash Equivalents							
Cash & Investments							
1080 · Petty Cash				777.00	777.00		
Total Cash & Investments				777.00	777.00		
Cash In Bank							
1021 · Chase General Acct...2951				163,298.16	180,759.03	(17,460.87)	(9.66%)
1026 · Chase HY Svgs...6883				3,704.49	2,434.73	1,269.76	52.15%
1041 · Chase HY Svgs...6875				30,122.10	25,108.60	5,013.50	19.97%
1045 · Cash HUD Checking...2969				2.04	2.04		
Total Cash In Bank				197,126.79	208,304.40	(11,177.61)	(5.37%)
Cash with County							
1010.00 · Cash in County Treasury							
1010.10 · Trustee Election Reserve				122,122.95	122,122.95		
1010.20 · Asset Replacement Reserve				143,939.00	143,939.00		
1010.00 · Cash in County Treasury - Other				2,271,628.65	2,112,191.00	159,437.65	7.55%
Total 1010.00 · Cash in County Treasury				2,537,690.60	2,378,252.95	159,437.65	6.7%
1013 · FMV - COLA Funds				2,964.69		2,964.69	100.0%
Total Cash with County				2,540,655.29	2,378,252.95	162,402.34	6.83%
Total Cash & Cash Equivalents				2,738,559.08	2,587,334.35	151,224.73	5.85%
Total Checking/Savings				2,738,559.08	2,587,334.35	151,224.73	5.85%
Accounts Receivable							
1350 · Accrued Interest Receivable				5,352.16	6,220.39	(868.23)	(13.96%)
Total Accounts Receivable				5,352.16	6,220.39	(868.23)	(13.96%)
Other Current Assets							
1220 · Miscellaneous Receivable				26,318.75	157.37	26,161.38	16,624.12%
1400 · Property Taxes Receivable				84,503.72	87,175.87	(2,672.15)	(3.07%)
Total Other Current Assets				110,822.47	87,333.24	23,489.23	26.9%
Total Current Assets				2,854,733.71	2,680,887.98	173,845.73	6.49%
Fixed Assets							
Capital Assets							
Accumulated Depreciation							
1800 · Accum Depr (S & I)				(1,017,286.20)	(1,002,725.14)	(14,561.06)	(1.45%)
1900 · Accum Depr (FF & E)				(616,863.36)	(612,732.21)	(4,131.15)	(0.67%)
Total Accumulated Depreciation				(1,634,149.56)	(1,615,457.35)	(18,692.21)	(1.16%)
Depreciable Assets							
1550 · Structures & Improvements				1,180,735.18	1,180,735.18		
1700 · Furniture, Fixtures & Equipment				683,740.71	683,740.71		
Total Depreciable Assets				1,864,475.89	1,864,475.89		
Non-Depreciable Assets							

		1500 · Land	77,280.28	77,280.28		
		1510 · Artwork	102,500.00	102,500.00		
		1521 · CIP - Building Upgrade	37,743.00		37,743.00	100.0%
		1522 · CIP - Conservation Garden	35,082.00		35,082.00	100.0%
		Total Non-Depreciable Assets	252,605.28	179,780.28	72,825.00	40.51%
		Total Capital Assets	482,931.61	428,798.82	54,132.79	12.62%
		Total Fixed Assets	482,931.61	428,798.82	54,132.79	12.62%
		Other Assets				
		Deferred Outflows of Resources				
		1990 · DOR - Employer Contributions MD	159,174.00	118,239.00	40,935.00	34.62%
		1993 · DOR - Diff in Experience	7,575.00		7,575.00	100.0%
		Total Deferred Outflows of Resources	166,749.00	118,239.00	48,510.00	41.03%
		Prepays				
		1075 · SCLC Deposit Account	910.00	1,160.00	(250.00)	(21.55%)
		1076 · Prepaid Items & Deposits	2,612.74	52,630.88	(50,018.14)	(95.04%)
		Total Prepays	3,522.74	53,790.88	(50,268.14)	(93.45%)
		Total Other Assets	170,271.74	172,029.88	(1,758.14)	(1.02%)
		TOTAL ASSETS	3,507,937.06	3,281,716.68	226,220.38	6.89%
		LIABILITIES & EQUITY				
		Liabilities				
		Current Liabilities				
		Accounts Payable				
		2000 · Accounts Payable	32,861.53	83,818.00	(50,956.47)	(60.79%)
		Total Accounts Payable	32,861.53	83,818.00	(50,956.47)	(60.79%)
		Other Current Liabilities				
		2005 · Other Accrued Expenses	2,329.36		2,329.36	100.0%
		2030 · GASB 45 OPEB Liability	89,113.66	189,067.52	(99,953.86)	(52.87%)
		2100 · Payroll Payable				
		2100.05 · Accrued Vacation Payable	72,489.53	66,564.65	5,924.88	8.9%
		Total 2100 · Payroll Payable	72,489.53	66,564.65	5,924.88	8.9%
		Total Other Current Liabilities	163,932.55	255,632.17	(91,699.62)	(35.87%)
		Total Current Liabilities	196,794.08	339,450.17	(142,656.09)	(42.03%)
		Long Term Liabilities				
		Deferred Inflows of Resources				
		2601 · DIR - Diff Investment Earnings	35,930.00	474,261.00	(438,331.00)	(92.42%)
		2602 · DIR - Diff in Contributions	115,971.00	50,012.00	65,959.00	131.89%
		2603 · DIR - Changes in Proportions	211,556.00	3,913.00	207,643.00	5,306.49%
		2604 · DIR - Changes in Assumptions	71,672.00	0.00	71,672.00	100.0%
		Total Deferred Inflows of Resources	435,129.00	528,186.00	(93,057.00)	(17.62%)
		2700 · Net Pension Liability	1,467,863.00	1,411,297.00	56,566.00	4.01%
		Total Long Term Liabilities	1,902,992.00	1,939,483.00	(36,491.00)	(1.88%)
		Total Liabilities	2,099,786.08	2,278,933.17	(179,147.09)	(7.86%)
		Equity				
		3300 · Retained Earnings	1,002,783.51	570,480.65	432,302.86	75.78%
		Net Income	405,367.47	432,302.86	(26,935.39)	(6.23%)
		Total Equity	1,408,150.98	1,002,783.51	405,367.47	40.42%
		TOTAL LIABILITIES & EQUITY	3,507,937.06	3,281,716.68	226,220.38	6.89%

Altadena Library District

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Profit & Loss

02/25/2017

July 2015 through June 2016

Accrual Basis

	Jul '15 - Jun 16	% of Total
Ordinary Income/Expense		
Income		
DONATIONS AND GRANTS		
4710 · Friends of the Library	40,000.00	1.24%
Designated & Undesignated	28,890.00	0.89%
4740 · CA Library Literacy Services	25,165.00	0.78%
4750 · Cal State Library	27,000.00	0.83%
Total DONATIONS AND GRANTS	121,055.00	3.74%
FINES & FEES		
4305 · Fines	31,197.27	0.96%
4310 · Printer & Copy Machine	6,695.52	0.21%
4330 · Video Game Rentals	416.00	0.01%
4340 · Passport Services Fees	78,343.00	2.42%
Total FINES & FEES	116,651.79	3.61%
INTEREST INCOME & ADJUSTMENTS		
4210 · Chase Bank	15.19	0.0%
4220 · County Deposits	17,321.72	0.54%
4221 · FMV COLA	2,964.69	0.09%
Total INTEREST INCOME & ADJUSTMENTS	20,301.60	0.63%
OTHER REVENUE & ADJUSTMENT		
4080 · Penalties, Interest & Costs	12,971.71	0.4%
4910 · Miscellaneous Income	656.52	0.02%
Total OTHER REVENUE & ADJUSTMENT	13,628.23	0.42%
REVENUES		
Property Taxes		
4010 · Current Secured	2,020,185.86	62.45%
4020 · Current Unsecured	83,395.35	2.58%
4030 · Prior Year	(7,481.51)	(0.23%)
4050 · Homeowners Exemption	14,111.58	0.44%
4070 · SB 813 Supplemental Roll	54,726.02	1.69%
4090 · RDA ABx126 Income	35,456.03	1.1%
Total Property Taxes	2,200,393.33	68.02%
Special Assessment		
4060 · Per Parcel Benefit Assessment	762,876.00	23.58%
Total Special Assessment	762,876.00	23.58%
Total REVENUES	2,963,269.33	91.6%
Total Income	3,234,905.95	100.0%
Expense		
PERSONNEL RELATED EXPENSES		
5000 · SALARIES & WAGES		
5010 · Salaried	1,207,304.06	42.67%
5020 · Hourly	263,114.94	9.3%

Total 5000 · SALARIES & WAGES	1,470,419.00	51.97%
5100 · Employer-Portion Taxes/Benefits		
5120.01 · Soc Security & Medicare, Salary	90,437.05	3.2%
5120.02 · Soc Security & Medicare, Hourly	19,605.18	0.69%
5210 · PERS Retirement		
5211 · PERS Retirement 2% @ 55	(85,001.00)	(3.0%)
5210 · PERS Retirement - Other	172,922.83	6.11%
Total 5210 · PERS Retirement	87,921.83	3.11%
5222 · OPEB Contribution	100,998.00	3.57%
SUI	6,931.72	0.24%
Total 5100 · Employer-Portion Taxes/Benefits	305,893.78	10.81%
5200 · Insurance		
5220 · Health Insurance	115,744.14	4.09%
5230 · Dental Insurance	14,133.84	0.5%
5240 · Vision Insurance	4,748.95	0.17%
5260 · Life Insurance	1,615.20	0.06%
5270 · Workers' Compensation	10,787.05	0.38%
Total 5200 · Insurance	147,029.18	5.2%
Total 'PERSONNEL RELATED EXPENSES	1,923,341.96	67.97%
CAPITAL		
7310 · Equipment, Furniture & Fixtures	25,252.80	0.89%
Total CAPITAL	25,252.80	0.89%
DEPRECIATION EXPENSE		
7700 · Depreciation Expense	18,692.21	0.66%
Total DEPRECIATION EXPENSE	18,692.21	0.66%
FACILITIES, GROUNDS & MAINT.		
7205 · Maintenance Contracts	5,934.00	0.21%
7210 · Building Maint & Repairs	30,994.29	1.1%
7220 · Landscape	1,676.78	0.06%
Total FACILITIES, GROUNDS & MAINT.	38,605.07	1.36%
LIBRARY MATERIALS		
6110 · Cataloging Expenses	18,928.60	0.67%
6115 · Electronic Databases	11,228.00	0.4%
6120 · Books	116,742.45	4.13%
6125 · Audio CD	24,649.99	0.87%
6130 · DVD's & Videogames	20,223.19	0.71%
6135 · Processing of Materials	42,553.62	1.5%
6140 · Periodicals	12,571.80	0.44%
6150 · Downloadables	13,399.55	0.47%
Total LIBRARY MATERIALS	260,297.20	9.2%
MISCELLANEOUS EXPENSE		
7510 · Miscellaneous Expense	763.35	0.03%
Total MISCELLANEOUS EXPENSE	763.35	0.03%
OPERATING EXPENSES		
6430 · Insurance-Gen, Prop, Liab, Eq	29,381.49	1.04%
6620 · Membership Dues & Subscriptions	15,052.16	0.53%
6625 · Training & Education	5,238.00	0.19%

6626 · Recruitment, Gifts and Memorial	4,391.74	0.16%
6627 · Advertising / Marketing	23,408.15	0.83%
6710 · Meetings & Travel	8,561.05	0.3%
6730 · Mileage & Parking Reimbursement	884.96	0.03%
6740 · Postage & Delivery	11,164.87	0.39%
6745 · Banking & Service Fees	1,961.23	0.07%
6746 · Payroll Fees	13,365.04	0.47%
6750 · Printing & Reproduction	21,769.92	0.77%
6755 · Equipment, Furniture, Fixtures	6,382.28	0.23%
6765 · Janitorial Supplies	15,061.48	0.53%
6770 · Operating Supplies	28,713.07	1.01%
6780 · Operating Software	32,350.95	1.14%
6782 · ILS Maintenance	6,375.00	0.23%
6785 · Computer Supplies	935.63	0.03%
6790 · Hardware (Computers / Tech)	5,283.30	0.19%
6920 · Electricity	42,480.22	1.5%
6930 · Natural Gas	5,673.39	0.2%
6940 · Water & Sewage	3,753.33	0.13%
6950 · Refuse	4,552.19	0.16%
6960 · Products for Resale	229.86	0.01%
6970 · Equipment Lease & Rental	14,458.24	0.51%
7530 · Direct Assessments/Admin Costs	31,974.53	1.13%
Total OPERATING EXPENSES	333,402.08	11.78%
PROFESSIONAL & TECHNICAL		
7125 · Audit and Financial Consulting	10,843.75	0.38%
7130 · Legal Fees	23,245.33	0.82%
7135 · Technology Consulting	23,644.39	0.84%
7140 · Architectural & Engineering	11,128.92	0.39%
7145 · Collection Agency	1,136.65	0.04%
Consultants	12,485.00	0.44%
7170 · Telecommunications	22,546.75	0.8%
7175 · Internet Service	9,190.92	0.32%
7180 · Technology Equipment	31,681.41	1.12%
7185 · Technology Maintenance Fees	12,103.30	0.43%
7190 · Website Development	360.00	0.01%
Total PROFESSIONAL & TECHNICAL	158,366.42	5.6%
PROGRAMS		
6200 · Youth Services	11,632.22	0.41%
6210 · Teen Services	31,562.21	1.12%
6220 · Adult Services	20,851.49	0.74%
6230 · Bob Lucas Branch Services	1,480.74	0.05%
6240 · Literacy Services	5,290.73	0.19%
Total PROGRAMS	70,817.39	2.5%
Total Expense	2,829,538.48	100.0%
Net Income	405,367.47	

Altadena Library District
Profit & Loss Budget vs. Actual
 July 2015 through June 2016

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02/27/2017

Accrual Basis

	Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
DONATIONS AND GRANTS				
GRANTS				
4500 · Grants - Various				
Total GRANTS				
4710 · Friends of the Library	40,000.00	40,000.00		100.0%
4735 · Designated & Undesignated	28,890.00	4,010.00	24,880.00	720.45%
4740 · CA Library Literacy Services	25,165.00	25,165.00		100.0%
4750 · Cal State Library	27,000.00	30,000.00	(3,000.00)	90.0%
Total DONATIONS AND GRANTS	121,055.00	99,175.00	21,880.00	122.06%
FINES & FEES				
4305 · Fines	31,197.27	33,000.00	(1,802.73)	94.54%
4310 · Printer & Copy Machine	6,695.52	8,500.00	(1,804.48)	78.77%
4330 · Video Game Rentals	416.00	416.00		100.0%
4340 · Passport Services Fees	78,343.00	60,000.00	18,343.00	130.57%
Total FINES & FEES	116,651.79	101,916.00	14,735.79	114.46%
INTEREST INCOME & ADJUSTMENTS				
4210 · Chase Bank	15.19	50.00	(34.81)	30.38%
4220 · County Deposits	17,321.72	6,950.00	10,371.72	249.23%
4221 · FMV COLA	2,964.69			
Total INTEREST INCOME & ADJUSTMENTS	20,301.60	7,000.00	13,301.60	290.02%
OTHER REVENUE & ADJUSTMENT				
4080 · Penalties, Interest & Costs	12,971.71	15,000.00	(2,028.29)	86.48%
4910 · Miscellaneous Income	656.52	10,000.00	(9,343.48)	6.57%
4940 · Transfer in from Reserves		131,000.00	(131,000.00)	
Total OTHER REVENUE & ADJUSTMENT	13,628.23	156,000.00	(142,371.77)	8.74%
REVENUES				
Property Taxes				
4010 · Current Secured	2,020,185.86	1,968,654.00	51,531.86	102.62%
4020 · Current Unsecured	83,395.35	70,000.00	13,395.35	119.14%
4030 · Prior Year	(7,481.51)	10,000.00	(17,481.51)	(74.82%)
4050 · Homeowners Exemption	14,111.58	7,500.00	6,611.58	188.15%
4070 · SB 813 Supplemental Roll	54,726.02	28,000.00	26,726.02	195.45%
4090 · RDA ABx126 Income	35,456.03	31,894.00	3,562.03	111.17%
Total Property Taxes	2,200,393.33	2,116,048.00	84,345.33	103.99%
Special Assessment				
4060 · Per Parcel Benefit Assessment	762,876.00	762,617.00	259.00	100.03%
Total Special Assessment	762,876.00	762,617.00	259.00	100.03%
Total REVENUES	2,963,269.33	2,878,665.00	84,604.33	102.94%
Total Income	3,234,905.95	3,242,756.00	(7,850.05)	99.76%
Expense				
PERSONNEL RELATED EXPENSES				
5000 · SALARIES & WAGES				

	5010 · Salaried	1,207,304.06	1,249,167.00	(41,862.94)	96.65%
	5020 · Hourly	263,114.94	274,881.00	(11,766.06)	95.72%
	Total 5000 · SALARIES & WAGES	1,470,419.00	1,524,048.00	(53,629.00)	96.48%
	5100 · Employer-Portion Taxes/Benefits				
	5120.01 · Soc Security & Medicare, Salary	90,437.05	94,720.00	(4,282.95)	95.48%
	5120.02 · Soc Security & Medicare, Hourly	19,605.18	17,898.00	1,707.18	109.54%
	5210 · PERS Retirement				
	5211 · PERS Retirement 2% @ 55	(85,001.00)			
	5210 · PERS Retirement - Other	172,922.83	166,527.00	6,395.83	103.84%
	Total 5210 · PERS Retirement	87,921.83	166,527.00	(78,605.17)	52.8%
	5222 · OPEB Contribution	100,998.00	140,000.00	(39,002.00)	72.14%
	5251 · SUI	6,931.72	17,061.00	(10,129.28)	40.63%
	Total 5100 · Employer-Portion Taxes/Benefits	305,893.78	436,206.00	(130,312.22)	70.13%
	5200 · Insurance				
	5220 · Health Insurance	115,744.14	222,000.00	(106,255.86)	52.14%
	5230 · Dental Insurance	14,133.84	14,435.00	(301.16)	97.91%
	5240 · Vision Insurance	4,748.95	5,348.00	(599.05)	88.8%
	5260 · Life Insurance	1,615.20	1,642.00	(26.80)	98.37%
	5270 · Workers' Compensation	10,787.05	14,887.00	(4,099.95)	72.46%
	Total 5200 · Insurance	147,029.18	258,312.00	(111,282.82)	56.92%
	Total PERSONNEL RELATED EXPENSES	1,923,341.96	2,218,566.00	(295,224.04)	86.69%
	CAPITAL				
	7310 · Equipment, Furniture & Fixtures	25,252.80	95,000.00	(69,747.20)	26.58%
	7320 · Structures & Improvements		36,000.00	(36,000.00)	
	Total CAPITAL	25,252.80	131,000.00	(105,747.20)	19.28%
	DEPRECIATION EXPENSE				
	7700 · Depreciation Expense	18,692.21		18,692.21	100.0%
	Total DEPRECIATION EXPENSE	18,692.21		18,692.21	100.0%
	FACILITIES, GROUNDS & MAINTENAN				
	7205 · Maintenance Contracts	5,934.00	8,000.00	(2,066.00)	74.18%
	7210 · Building Maint & Repairs	30,994.29	36,204.00	(5,209.71)	85.61%
	7220 · Landscape	1,676.78	4,500.00	(2,823.22)	37.26%
	Total FACILITIES, GROUNDS & MAINTENAN	38,605.07	48,704.00	(10,098.93)	79.27%
	LIBRARY MATERIALS				
	6110 · Cataloging Expenses	18,928.60	19,604.00	(675.40)	96.56%
	6115 · Electronic Databases & Subscrip	11,228.00	11,000.00	228.00	102.07%
	6120 · Books	116,742.45	198,944.00	(82,201.55)	58.68%
	6125 · Audio CD	24,649.99	19,253.00	5,396.99	128.03%
	6130 · DVD's & Videogames	20,223.19	25,110.00	(4,886.81)	80.54%
	6135 · Processing of Materials	42,553.62	31,500.00	11,053.62	135.09%
	6140 · Periodicals	12,571.80	13,000.00	(428.20)	96.71%
	6150 · Downloadables	13,399.55	15,000.00	(1,600.45)	89.33%
	Total LIBRARY MATERIALS	260,297.20	333,411.00	(73,113.80)	78.07%
	MISCELLANEOUS EXPENSE				
	7510 · Miscellaneous Expense	763.35	2,000.00	(1,236.65)	38.17%
	7520 · Refunds/Parcel		1,000.00	(1,000.00)	
	Total MISCELLANEOUS EXPENSE	763.35	3,000.00	(2,236.65)	25.45%
	OPERATING EXPENSES				
	6430 · Insurance-Gen, Prop, Liab, Eq	29,381.49	31,000.00	(1,618.51)	94.78%

	6620 · Membership Dues & Subscriptions	15,052.16	15,000.00	52.16	100.35%
	6625 · Training & Education	5,238.00	8,000.00	(2,762.00)	65.48%
	6626 · Recruitment, Gifts and Memorial	4,391.74	6,500.00	(2,108.26)	67.57%
	6627 · Advertising / Marketing	23,408.15	8,000.00	15,408.15	292.6%
	6710 · Meetings & Travel	8,561.05	5,000.00	3,561.05	171.22%
	6730 · Mileage & Parking Reimbursement	884.96	2,500.00	(1,615.04)	35.4%
	6740 · Postage & Delivery	11,164.87	7,500.00	3,664.87	148.87%
	6745 · Banking & Service Fees	1,961.23	2,000.00	(38.77)	98.06%
	6746 · Payroll Fees	13,365.04	9,000.00	4,365.04	148.5%
	6750 · Printing & Reproduction	21,769.92	3,000.00	18,769.92	725.66%
	6755 · Equipment, Furniture, Fixtures	6,382.28	5,000.00	1,382.28	127.65%
	6765 · Janitorial Supplies	15,061.48	14,500.00	561.48	103.87%
	6770 · Operating Supplies	28,713.07	40,000.00	(11,286.93)	71.78%
	6780 · Operating Software	32,350.95	33,000.00	(649.05)	98.03%
	6782 · ILS Maintenance	6,375.00		6,375.00	100.0%
	6785 · Computer Supplies	935.63	9,800.00	(8,864.37)	9.55%
	6790 · Hardware (Computers / Tech)	5,283.30	5,000.00	283.30	105.67%
	6920 · Electricity	42,480.22	42,000.00	480.22	101.14%
	6930 · Natural Gas	5,673.39	5,500.00	173.39	103.15%
	6940 · Water & Sewage	3,753.33	5,600.00	(1,846.67)	67.02%
	6950 · Refuse	4,552.19	4,500.00	52.19	101.16%
	6960 · Products for Resale	229.86	500.00	(270.14)	45.97%
	6970 · Equipment Lease & Rental	14,458.24	15,424.00	(965.76)	93.74%
	7530 · Direct Assessments/Admin Costs	31,974.53	23,132.00	8,842.53	138.23%
	Total OPERATING EXPENSES	333,402.08	301,456.00	31,946.08	110.6%
	PROFESSIONAL & TECHNICAL				
	6036 · Strategic Planning Update				
	7125 · Audit and Financial Consulting	10,843.75	14,000.00	(3,156.25)	77.46%
	7130 · Legal Fees	23,245.33	3,000.00	20,245.33	774.84%
	7135 · Technology Consulting	23,644.39	9,000.00	14,644.39	262.72%
	7140 · Architectural & Engineering	11,128.92	9,000.00	2,128.92	123.66%
	7145 · Collection Agency	1,136.65	1,800.00	(663.35)	63.15%
	7155 · Consultants - Other	12,485.00	12,000.00	485.00	104.04%
	7170 · Telecommunications	22,546.75	21,306.00	1,240.75	105.82%
	7175 · Internet Service	9,190.92	6,575.00	2,615.92	139.79%
	7180 · Technology Equipment	31,681.41	41,000.00	(9,318.59)	77.27%
	7185 · Technology Maintenance Fees	12,103.30	8,938.00	3,165.30	135.41%
	7190 · Website Development	360.00	8,000.00	(7,640.00)	4.5%
	Total PROFESSIONAL & TECHNICAL	158,366.42	134,619.00	23,747.42	117.64%
	PROGRAMS				
	6200 · Youth Services	11,632.22	8,000.00	3,632.22	145.4%
	6210 · Teen Services	31,562.21	33,000.00	(1,437.79)	95.64%
	6220 · Adult Services	20,851.49	25,000.00	(4,148.51)	83.41%
	6230 · Bob Lucas Branch Services	1,480.74	1,500.00	(19.26)	98.72%
	6240 · Literacy Services	5,290.73	4,500.00	790.73	117.57%
	Total PROGRAMS	70,817.39	72,000.00	(1,182.61)	98.36%
	Total Expense	2,829,538.48	3,242,756.00	(413,217.52)	87.26%
	Net Ordinary Income	405,367.47		405,367.47	100.0%
	Net Income	405,367.47		405,367.47	100.0%

Altadena Library District					1:59 PM
Profit & Loss Prev Year Comparison					02/25/2017
July 2015 through June 2016					Accrual Basis
	Jul '15 - Jun 16	Jul '14 - Jun 15	\$ Change	% Change	
Ordinary Income/Expense					
Income					
DONATIONS AND GRANTS					
4710 · Friends of the Library	40,000.00	41,000.00	(1,000.00)	(2.44%)	
Designated & Undesignated	28,890.00	5,525.00	23,365.00	422.9%	
4740 · CA Library Literacy Services	25,165.00	22,877.00	2,288.00	10.0%	
4750 · Cal State Library	27,000.00	27,000.00		100.0%	
Total DONATIONS AND GRANTS	121,055.00	69,402.00	51,653.00	74.43%	
FINES & FEES					
4305 · Fines	31,197.27	29,110.19	2,087.08	7.17%	
4310 · Printer & Copy Machine	6,695.52	6,197.33	498.19	8.04%	
4330 · Video Game Rentals	416.00	840.00	(424.00)	(50.48%)	
4340 · Passport Services Fees	78,343.00	66,910.82	11,432.18	17.09%	
Total FINES & FEES	116,651.79	103,058.34	13,593.45	13.19%	
INTEREST INCOME & ADJUSTMENTS					
4210 · Chase Bank	15.19	12.80	2.39	18.67%	
4220 · County Deposits	17,321.72	12,299.59	5,022.13	40.83%	
4221 · FMV COLA	2,964.69	2,964.69		100.0%	
Total INTEREST INCOME & ADJUSTMENTS	20,301.60	12,312.39	7,989.21	64.89%	
OTHER REVENUE & ADJUSTMENT					
4080 · Penalties, Interest & Costs	12,971.71	14,948.85	(1,977.14)	(13.23%)	
4910 · Miscellaneous Income	656.52	13,847.78	(13,191.26)	(95.26%)	
Total OTHER REVENUE & ADJUSTMENT	13,628.23	28,796.63	(15,168.40)	(52.67%)	
REVENUES					
Property Taxes					
4010 · Current Secured	2,020,185.86	1,903,056.56	117,129.30	6.16%	
4020 · Current Unsecured	83,395.35	84,960.80	(1,565.45)	(1.84%)	
4030 · Prior Year	(7,481.51)	(2,451.01)	(5,030.50)	(205.24%)	
4050 · Homeowners Exemption	14,111.58	14,355.53	(243.95)	(1.7%)	
4070 · SB 813 Supplemental Roll	54,726.02	54,773.67	(47.65)	(0.09%)	
4090 · RDA ABx126 Income	35,456.03	36,855.71	(1,399.68)	(3.8%)	
Total Property Taxes	2,200,393.33	2,091,551.26	108,842.07	5.2%	
Special Assessment					
4060 · Per Parcel Benefit Assessment	762,876.00	762,044.85	831.15	0.11%	
Total Special Assessment	762,876.00	762,044.85	831.15	0.11%	
Total REVENUES	2,963,269.33	2,853,596.11	109,673.22	3.84%	
Total Income	3,234,905.95	3,067,165.47	167,740.48	5.47%	
Expense					
PERSONNEL RELATED EXPENSES					

	Jul '15 - Jun 16	Jul '14 - Jun 15	\$ Change	% Change
5000 · SALARIES & WAGES				
5010 · Salaried	1,207,304.06	1,083,815.13	123,488.93	11.39%
5020 · Hourly	263,114.94	274,049.62	(10,934.68)	(3.99%)
Total 5000 · SALARIES & WAGES	1,470,419.00	1,357,864.75	112,554.25	8.29%
5100 · Employer-Portion Taxes/Benefits				
5120.01 · Soc Security & Medicare, Salary	90,437.05	81,093.36	9,343.69	11.52%
5120.02 · Soc Security & Medicare, Hourly	19,605.18	21,004.37	(1,399.19)	(6.66%)
5210 · PERS Retirement				
5211 · PERS Retirement 2% @ 55	(85,001.00)		(85,001.00)	(100.0%)
5210 · PERS Retirement - Other	172,922.83	151,853.93	21,068.90	13.87%
Total 5210 · PERS Retirement	87,921.83	151,853.93	(63,932.10)	(42.1%)
5222 · OPEB Contribution	100,998.00	69,903.52	31,094.48	44.48%
SUI	6,931.72	8,732.95	(1,801.23)	(20.63%)
Total 5100 · Employer-Portion Taxes/Benefits	305,893.78	332,588.13	(26,694.35)	(8.03%)
5200 · Insurance				
5220 · Health Insurance	115,744.14	160,972.10	(45,227.96)	(28.1%)
5230 · Dental Insurance	14,133.84	14,334.32	(200.48)	(1.4%)
5240 · Vision Insurance	4,748.95	5,224.33	(475.38)	(9.1%)
5260 · Life Insurance	1,615.20	1,632.02	(16.82)	(1.03%)
5270 · Workers' Compensation	10,787.05	13,522.92	(2,735.87)	(20.23%)
Total 5200 · Insurance	147,029.18	195,685.69	(48,656.51)	(24.87%)
Total PERSONNEL RELATED EXPENSES	1,923,341.96	1,886,138.57	37,203.39	1.97%
CAPITAL				
7310 · Equipment, Furniture & Fixtures	25,252.80		25,252.80	100.0%
Total CAPITAL	25,252.80		25,252.80	100.0%
DEPRECIATION EXPENSE				
7700 · Depreciation Expense	18,692.21	18,692.21		
Total DEPRECIATION EXPENSE	18,692.21	18,692.21		
FACILITIES, GROUNDS & MAINTENAN				
7205 · Maintenance Contracts	5,934.00		5,934.00	100.0%
7210 · Building Maint & Repairs	30,994.29	34,505.52	(3,511.23)	(10.18%)
7220 · Landscape	1,676.78	2,861.51	(1,184.73)	(41.4%)
Total FACILITIES, GROUNDS & MAINTENAN	38,605.07	37,367.03	1,238.04	3.31%
LIBRARY MATERIALS				
6110 · Cataloging Expenses	18,928.60	17,440.45	1,488.15	8.53%
6115 · Electronic Databases & Subscrip	11,228.00	15,747.41	(4,519.41)	(28.7%)
6120 · Books	116,742.45	132,531.47	(15,789.02)	(11.91%)
6125 · Audio CD	24,649.99	11,196.36	13,453.63	120.16%
6130 · DVD's & Videogames	20,223.19	15,306.44	4,916.75	32.12%
6135 · Processing of Materials	42,553.62	23,104.33	19,449.29	84.18%
6140 · Periodicals	12,571.80	11,625.34	946.46	8.14%
6150 · Downloadables	13,399.55		13,399.55	100.0%

	Jul '15 - Jun 16	Jul '14 - Jun 15	\$ Change	% Change
Total LIBRARY MATERIALS	260,297.20	226,951.80	33,345.40	14.69%
MISCELLANEOUS EXPENSE				
7510 · Miscellaneous Expense	763.35		763.35	100.0%
7560 · Per Parcel Election		44,512.21	(44,512.21)	(100.0%)
Total MISCELLANEOUS EXPENSE	763.35	44,512.21	(43,748.86)	(98.29%)
OPERATING EXPENSES				
6430 · Insurance-Gen, Prop, Liab, Eq	29,381.49	29,304.81	76.68	0.26%
6620 · Membership Dues & Subscriptions	15,052.16	10,964.52	4,087.64	37.28%
6625 · Training & Education	5,238.00	509.57	4,728.43	927.93%
6626 · Recruitment, Gifts and Memorial	4,391.74	8,347.83	(3,956.09)	(47.39%)
6627 · Advertising / Marketing	23,408.15	1,294.41	22,113.74	1,708.4%
6710 · Meetings & Travel	8,561.05	6,982.25	1,578.80	22.61%
6730 · Mileage & Parking Reimbursement	884.96	1,259.66	(374.70)	(29.75%)
6740 · Postage & Delivery	11,164.87	9,047.31	2,117.56	23.41%
6745 · Banking & Service Fees	1,961.23	1,834.39	126.84	6.92%
6746 · Payroll Fees	13,365.04	11,302.41	2,062.63	18.25%
6750 · Printing & Reproduction	21,769.92	3,691.75	18,078.17	489.69%
6755 · Equipment, Furniture, Fixtures	6,382.28	5,010.49	1,371.79	27.38%
6765 · Janitorial Supplies	15,061.48	12,095.39	2,966.09	24.52%
6770 · Operating Supplies	28,713.07	40,331.39	(11,618.32)	(28.81%)
6780 · Operating Software	32,350.95	21,269.44	11,081.51	52.1%
6782 · ILS Maintenance	6,375.00	27,781.00	(21,406.00)	(77.05%)
6785 · Computer Supplies	935.63	4,056.37	(3,120.74)	(76.93%)
6790 · Hardware (Computers / Tech)	5,283.30	22,185.64	(16,902.34)	(76.19%)
6920 · Electricity	42,480.22	44,389.43	(1,909.21)	(4.3%)
6930 · Natural Gas	5,673.39	3,228.89	2,444.50	75.71%
6940 · Water & Sewage	3,753.33	4,008.70	(255.37)	(6.37%)
6950 · Refuse	4,552.19	7,337.96	(2,785.77)	(37.96%)
6960 · Products for Resale	229.86	234.03	(4.17)	(1.78%)
6970 · Equipment Lease & Rental	14,458.24	14,458.24		100.0%
7530 · Direct Assessments/Admin Costs	31,974.53	31,055.31	919.22	2.96%
Total OPERATING EXPENSES	333,402.08	307,522.95	25,879.13	8.42%
PROFESSIONAL & TECHNICAL				
7125 · Audit and Financial Consulting	10,843.75	9,866.00	977.75	9.91%
7130 · Legal Fees	23,245.33	1,084.57	22,160.76	2,043.28%
7135 · Technology Consulting	23,644.39	18,376.00	5,268.39	28.67%
7140 · Architectural & Engineering	11,128.92	7,834.80	3,294.12	42.05%
7145 · Collection Agency	1,136.65	1,136.65		
Consultants	12,485.00	16,898.20	(4,413.20)	(26.12%)
7165 · Equipment Maintenance		8,846.92	(8,846.92)	(100.0%)
7170 · Telecommunications	22,546.75	24,740.42	(2,193.67)	(8.87%)
7175 · Internet Service	9,190.92	9,190.92		100.0%

	Jul '15 - Jun 16	Jul '14 - Jun 15	\$ Change	% Change
7180 · Technology Equipment	31,681.41		31,681.41	100.0%
7185 · Technology Maintenance Fees	12,103.30		12,103.30	100.0%
7190 · Website Development	360.00		360.00	100.0%
Total PROFESSIONAL & TECHNICAL PROGRAMS	158,366.42	88,783.56	69,582.86	78.37%
6200 · Youth Services	11,632.22	9,852.01	1,780.21	18.07%
6210 · Teen Services	31,562.21	2,244.37	29,317.84	1,306.28%
6220 · Adult Services	20,851.49	7,684.26	13,167.23	171.35%
6230 · Bob Lucas Branch Services	1,480.74	1,358.74	122.00	8.98%
6240 · Literacy Services	5,290.73	3,754.90	1,535.83	40.9%
Total PROGRAMS	70,817.39	24,894.28	45,923.11	184.47%
Total Expense	2,829,538.48	2,634,862.61	194,675.87	7.39%
Net Income	405,367.47	432,302.86	(26,935.39)	(6.23%)