

## Altadena Library District Profit & Loss Budget vs. Actual

July through November 2019

	Jul - Nov 19	Budget	\$ Over Budg...	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>DONATIONS AND GRANTS</b>				
4705 · Altadena Library Foundation	5,850.00	10,000.00	(4,150.00)	58.5%
4710 · Friends of the Library	29,800.00	26,700.00	3,100.00	111.6%
4730 · Undesignated	1.00	1,000.00	(999.00)	0.1%
4740 · CA Library Literacy Services	18,000.00	15,000.00	3,000.00	120.0%
4750 · Cal State Library		20,000.00	(20,000.00)	
<b>Total DONATIONS AND GRANTS</b>	<b>53,651.00</b>	<b>72,700.00</b>	<b>(19,049.00)</b>	<b>73.8%</b>
<b>FINES &amp; FEES</b>				
4305 · Fees	2,137.46	4,000.00	(1,862.54)	53.4%
4310 · MFM / Printer Revenue	2,539.35	11,000.00	(8,460.65)	23.1%
4340 · Passport Services Fees	51,425.00	120,000.00	(68,575.00)	42.9%
4350 · Sales of Products	540.00	1,000.00	(460.00)	54.0%
4810 · Community Room Fees		500.00	(500.00)	
<b>Total FINES &amp; FEES</b>	<b>56,641.81</b>	<b>136,500.00</b>	<b>(79,858.19)</b>	<b>41.5%</b>
<b>INTEREST INCOME &amp; ADJUSTMENTS</b>				
4210 · Chase Bank	16.59	400.00	(383.41)	4.1%
<b>Total INTEREST INCOME &amp; ADJUSTMENTS</b>	<b>16.59</b>	<b>400.00</b>	<b>(383.41)</b>	<b>4.1%</b>
<b>OTHER REVENUE &amp; ADJUSTMENT</b>				
4910 · Miscellaneous Income	0.41			
4915 · Film Rental Revenue		20,000.00	(20,000.00)	
4930 · E-Rate Revenue	36,279.00	40,000.00	(3,721.00)	90.7%
4940 · Transfer in from Reserves		120,000.00	(120,000.00)	
4999 · Credit Card Rebates		6,000.00	(6,000.00)	
<b>Total OTHER REVENUE &amp; ADJUSTMENT</b>	<b>36,279.41</b>	<b>186,000.00</b>	<b>(149,720.59)</b>	<b>19.5%</b>
<b>PROPERTY TAXES</b>				
<b>4010 · Current-Year Secured</b>				
4010.00 · Current Secured		2,508,100.00	(2,508,100.00)	
<b>Total 4010 · Current-Year Secured</b>		<b>2,508,100.00</b>	<b>(2,508,100.00)</b>	
<b>4020 · Current-Year Unsecured</b>				
4020.00 · Current Unsecured	86,918.20		86,918.20	100.0%
4020 · Current-Year Unsecured - Other		86,700.00	(86,700.00)	
<b>Total 4020 · Current-Year Unsecured</b>	<b>86,918.20</b>	<b>86,700.00</b>	<b>218.20</b>	<b>100.3%</b>
<b>4030 · Prior-Year Secured</b>				
4030.00 · Prior Secured	(14,942.21)	10,200.00	(25,142.21)	(146.5)%
4030.05 · Secured Tax Refunds	(6,488.26)			
<b>Total 4030 · Prior-Year Secured</b>	<b>(21,430.47)</b>	<b>10,200.00</b>	<b>(31,630.47)</b>	<b>(210.1)%</b>
<b>4040 · Prior-Year Unsecured</b>				
4040.00 · Prior Unsecured	(9,103.53)			
<b>Total 4040 · Prior-Year Unsecured</b>	<b>(9,103.53)</b>			
<b>4050 · Homeowners Exemption</b>				
		15,300.00	(15,300.00)	

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<b>4060 · Special Assessment</b>				
4060.01 · Per Parcel Benefit Assessment	(7,388.58)		(7,388.58)	100.0%
4060.02 · Direct Assessments	402.45			
4060 · Special Assessment - Other		844,600.00	(844,600.00)	
<b>Total 4060 · Special Assessment</b>	(6,986.13)	844,600.00	(851,586.13)	(0.8)%
<b>4070 · Supplemental Current</b>				
4010.03 · SB 813 Supplemental	(5,167.54)			
<b>Total 4070 · Supplemental Current</b>	(5,167.54)			
<b>4075 · Supplemental Prior</b>				
4030.03 · SB 813 Redemption	2,974.44			
<b>Total 4075 · Supplemental Prior</b>	2,974.44			
<b>4080 · Penalties, Interest &amp; Costs-Ref</b>	6,805.70	10,000.00	(3,194.30)	68.1%
<b>4220 · County Interest Allocation</b>	6,788.11	21,000.00	(14,211.89)	32.3%
<b>4250 · Change in Property Tax Accrual</b>				
<b>Total PROPERTY TAXES</b>	60,798.78	3,495,900.00	(3,435,101.22)	1.7%
<b>Total Income</b>	207,387.59	3,891,500.00	(3,684,112.41)	5.3%
<b>Expense</b>				
<b>CAPITAL EXPENSE</b>				
7310 · Equipment, Furniture & Fixtures	2,469.75	40,200.00	(37,730.25)	6.1%
7320 · Structures & Improvements	6,381.00	79,600.00	(73,219.00)	8.0%
<b>Total CAPITAL EXPENSE</b>	8,850.75	119,800.00	(110,949.25)	7.4%
<b>FACILITIES, GROUNDS &amp; MAINT.</b>				
7205 · Maintenance Contracts	4,994.56	15,300.00	(10,305.44)	32.6%
7210 · Building Maint & Repairs	14,913.70	25,500.00	(10,586.30)	58.5%
7220 · Landscape	10,546.31	18,400.00	(7,853.69)	57.3%
<b>Total FACILITIES, GROUNDS &amp; MAINT.</b>	30,454.57	59,200.00	(28,745.43)	51.4%
<b>LIBRARY MATERIALS</b>				
6110 · Cataloging Expenses	10,375.21	22,000.00	(11,624.79)	47.2%
6115 · Electronic Databases & Subscrip	20,532.92	30,000.00	(9,467.08)	68.4%
6120 · Books	13,618.69	130,000.00	(116,381.31)	10.5%
6125 · Audio CD	1,240.29	15,000.00	(13,759.71)	8.3%
6130 · DVD's & Videogames	1,865.01	35,000.00	(33,134.99)	5.3%
6135 · Processing of Materials	4,373.78	50,000.00	(45,626.22)	8.7%
6140 · Periodicals	12,280.08	20,000.00	(7,719.92)	61.4%
6150 · Downloadables	6,820.48	30,000.00	(23,179.52)	22.7%
6155 · Library of Things		5,000.00	(5,000.00)	
<b>Total LIBRARY MATERIALS</b>	71,106.46	337,000.00	(265,893.54)	21.1%
<b>MISCELLANEOUS EXPENSE</b>				
7510 · Miscellaneous Expense	406.32			
7540 · Trustee Election				
<b>Total MISCELLANEOUS EXPENSE</b>	406.32		406.32	100.0%

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<b>OPERATING EXPENSES</b>				
<b>ADVERTISING &amp; MARKETING</b>				
6618 · Recruitment	1,429.75	500.00	929.75	286.0%
6627 · Advertising / Marketing	1,233.18	7,000.00	(5,766.82)	17.6%
<b>Total ADVERTISING &amp; MARKETING</b>	<b>2,662.93</b>	<b>7,500.00</b>	<b>(4,837.07)</b>	<b>35.5%</b>
<b>Fees</b>				
6745 · Banking & Service Fees	1,020.34	2,000.00	(979.66)	51.0%
6746 · Payroll Fees	3,950.00	12,000.00	(8,050.00)	32.9%
7530 · County Tax Collection Fees	911.92	35,700.00	(34,788.08)	2.6%
<b>Total Fees</b>	<b>5,882.26</b>	<b>49,700.00</b>	<b>(43,817.74)</b>	<b>11.8%</b>
<b>INSURANCE</b>				
6430 · Insurance-Gen, Prop, Liab, Eq	33,011.34	33,000.00	11.34	100.0%
6432 · Earthquake Insurance	30,370.00	32,500.00	(2,130.00)	93.4%
<b>Total INSURANCE</b>	<b>63,381.34</b>	<b>65,500.00</b>	<b>(2,118.66)</b>	<b>96.8%</b>
<b>STAFF COSTS &amp; PROF. DEVELOPMENT</b>				
6623 · Trustee Prof. Development	240.00	1,000.00	(760.00)	24.0%
6625 · Training & Education	9,769.94	17,000.00	(7,230.06)	57.5%
6626 · Staff Recognition	299.46	1,000.00	(700.54)	29.9%
6710 · Meetings & Travel	6,236.74	8,000.00	(1,763.26)	78.0%
6730 · Mileage & Parking Reimburse...	1,163.64	1,000.00	163.64	116.4%
<b>Total STAFF COSTS &amp; PROF. DEVELOP...</b>	<b>17,709.78</b>	<b>28,000.00</b>	<b>(10,290.22)</b>	<b>63.2%</b>
<b>UTILITIES</b>				
6920 · Electricity	18,072.15	35,000.00	(16,927.85)	51.6%
6930 · Natural Gas	152.23	5,000.00	(4,847.77)	3.0%
6940 · Water & Sewage	2,171.62	5,000.00	(2,828.38)	43.4%
6950 · Refuse	2,335.48	6,500.00	(4,164.52)	35.9%
<b>Total UTILITIES</b>	<b>22,731.48</b>	<b>51,500.00</b>	<b>(28,768.52)</b>	<b>44.1%</b>
6620 · Membership Dues & Subscriptions	13,157.96	13,000.00	157.96	101.2%
6740 · Postage & Delivery	2,733.75	8,000.00	(5,266.25)	34.2%
6750 · Printing & Reproduction	2,209.77	10,000.00	(7,790.23)	22.1%
6755 · Small Equipment	4,164.72	7,000.00	(2,835.28)	59.5%
6765 · Janitorial Supplies	2,192.01	8,000.00	(5,807.99)	27.4%
6770 · Operating Supplies	5,326.12	10,000.00	(4,673.88)	53.3%
6775 · Technical Services Supplies	2,358.39	10,000.00	(7,641.61)	23.6%
6780 · Operating Software	467.86	1,500.00	(1,032.14)	31.2%
6960 · Sales of Products	50.00	1,000.00	(950.00)	5.0%
6970 · Equipment Lease & Rental	8,920.47	31,600.00	(22,679.53)	28.2%
<b>Total OPERATING EXPENSES</b>	<b>153,948.84</b>	<b>302,300.00</b>	<b>(148,351.16)</b>	<b>50.9%</b>
<b>PERSONNEL RELATED EXPENSES</b>				
<b>5000 · SALARIES &amp; WAGES</b>				
5010 · Salaried	121,528.78	422,200.00	(300,671.22)	28.8%
5020 · Hourly	596,561.01	1,416,200.00	(819,638.99)	42.1%
<b>Total 5000 · SALARIES &amp; WAGES</b>	<b>718,089.79</b>	<b>1,838,400.00</b>	<b>(1,120,310.21)</b>	<b>39.1%</b>

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<b>5100 · Employer-Portion Taxes/Benefits</b>				
<b>5120 · Payroll Taxes (ER)</b>				
5250 · FUTA				
<b>5120 · Payroll Taxes (ER) - Other</b>	55,072.91	157,400.00	(102,327.09)	35.0%
<b>Total 5120 · Payroll Taxes (ER)</b>	55,072.91	157,400.00	(102,327.09)	35.0%
<b>5210 · PERS Retirement</b>				
5210.01 · CalPers CLASSIC (ER Contr)	10,221.27	22,600.00	(12,378.73)	45.2%
5210.02 · CalPers PEPRA (ER Contr)	30,499.91	96,000.00	(65,500.09)	31.8%
5218 · PERS Unfunded	147,894.00	147,900.00	(6.00)	100.0%
<b>Total 5210 · PERS Retirement</b>	188,615.18	266,500.00	(77,884.82)	70.8%
5222 · OPEB Contribution		60,000.00	(60,000.00)	
5251 · SUI, Hourly				
<b>Total 5100 · Employer-Portion Taxes/Ben...</b>	243,688.09	483,900.00	(240,211.91)	50.4%
<b>5200 · Insurance</b>				
5220 · Health Insurance	45,979.90	138,000.00	(92,020.10)	33.3%
5221 · Health Insurance - Retirees	27,547.22	77,700.00	(50,152.78)	35.5%
5230 · Dental Insurance	4,285.71	13,800.00	(9,514.29)	31.1%
5240 · Vision Insurance	1,264.65	4,100.00	(2,835.35)	30.8%
5260 · Life Insurance	593.69	1,400.00	(806.31)	42.4%
5270 · Workers' Compensation	31,233.41	31,300.00	(66.59)	99.8%
<b>Total 5200 · Insurance</b>	110,904.58	266,300.00	(155,395.42)	41.6%
<b>Total PERSONNEL RELATED EXPENSES</b>	1,072,682.46	2,588,600.00	(1,515,917.54)	41.4%
<b>PROFESSIONAL &amp; TECHNICAL INFORMATION TECHNOLOGY (IT)</b>				
7170 · Telecommunications	4,041.27	8,500.00	(4,458.73)	47.5%
7175 · Internet Service / E-Rate		40,000.00	(40,000.00)	
7180 · Technology Equipment	6,659.29	13,700.00	(7,040.71)	48.6%
7185 · Technology Maintenance Fees	12,695.40	20,000.00	(7,304.60)	63.5%
7190 · Website Development	330.45	1,500.00	(1,169.55)	22.0%
<b>Total INFORMATION TECHNOLOGY (IT)</b>	23,726.41	83,700.00	(59,973.59)	28.3%
<b>PROFESSIONAL SERVICES</b>				
7125 · Audit and Financial Consulting	7,897.08	61,200.00	(53,302.92)	12.9%
7130 · Legal Fees	30,909.38	137,000.00	(106,090.62)	22.6%
7131 · Legal Settlement				
7140 · Architectural & Engineering		50,000.00	(50,000.00)	
7145 · Collection Agency	1,297.75	3,500.00	(2,202.25)	37.1%
7155 · Consultants - Other	11,542.42	88,000.00	(76,457.58)	13.1%
<b>Total PROFESSIONAL SERVICES</b>	51,646.63	339,700.00	(288,053.37)	15.2%
<b>Total PROFESSIONAL &amp; TECHNICAL</b>	75,373.04	423,400.00	(348,026.96)	17.8%

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<b>PROGRAMS</b>				
6200 · Youth Services	539.98	12,700.00	(12,160.02)	4.3%
6210 · Teen Services	231.73	5,400.00	(5,168.27)	4.3%
6220 · Adult Services	6,131.97	28,900.00	(22,768.03)	21.2%
6230 · Bob Lucas Branch Services	1,782.99	5,700.00	(3,917.01)	31.3%
6240 · Literacy Services	2,295.62	7,000.00	(4,704.38)	32.8%
6250 · Volunteer Services	721.37	2,500.00	(1,778.63)	28.9%
6260 · Summer Reading	2,992.26	9,200.00	(6,207.74)	32.5%
<b>Total PROGRAMS</b>	14,695.92	71,400.00	(56,704.08)	20.6%
<b>Total Expense</b>	1,427,518.36	3,901,700.00	(2,474,181.64)	36.6%
<b>Net Ordinary Income</b>	(1,220,130.77)	(10,200.00)	(1,209,930.77)	11,962.1%
<b>Net Income</b>	<u>(1,220,130.77)</u>	<u>(10,200.00)</u>	<u>(1,209,930.77)</u>	<u>11,962.1%</u>