

## Altadena Library District Profit & Loss Prev Year Comparison July through November 2019

	Jul - Nov 19	Jul - Nov 18	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>DONATIONS AND GRANTS</b>				
4705 · Altadena Library Foundation	5,850.00		5,850.00	100.0%
4710 · Friends of the Library	29,800.00	146.95	29,653.05	20,179.0%
4730 · Undesignated	1.00	275.15	(274.15)	(99.6)%
4740 · CA Library Literacy Services	18,000.00		18,000.00	100.0%
4750 · Cal State Library		18,000.00	(18,000.00)	(100.0)%
<b>Total DONATIONS AND GRANTS</b>	53,651.00	18,422.10	35,228.90	191.2%
<b>FINES &amp; FEES</b>				
4305 · Fees	2,137.46	1,828.68	308.78	16.9%
4310 · MFM / Printer Revenue	2,539.35	5,436.64	(2,897.29)	(53.3)%
4340 · Passport Services Fees	51,425.00	48,526.00	2,899.00	6.0%
4350 · Sales of Products	540.00	423.00	117.00	27.7%
4810 · Community Room Fees		430.00	(430.00)	(100.0)%
<b>Total FINES &amp; FEES</b>	56,641.81	56,644.32	(2.51)	
<b>INTEREST INCOME &amp; ADJUSTMENTS</b>				
4210 · Chase Bank	16.59	101.60	(85.01)	(83.7)%
<b>Total INTEREST INCOME &amp; ADJUSTMENTS</b>	16.59	101.60	(85.01)	(83.7)%
<b>OTHER REVENUE &amp; ADJUSTMENT</b>				
4910 · Miscellaneous Income	0.41		0.41	100.0%
4915 · Film Rental Revenue		5,800.00	(5,800.00)	(100.0)%
4930 · E-Rate Revenue	36,279.00		36,279.00	100.0%
<b>Total OTHER REVENUE &amp; ADJUSTMENT</b>	36,279.41	5,800.00	30,479.41	525.5%
<b>PROPERTY TAXES</b>				
4010 · Current-Year Secured				
4010.00 · Current Secured				
<b>Total 4010 · Current-Year Secured</b>				
4020 · Current-Year Unsecured				
4020.00 · Current Unsecured	86,918.20	84,437.18	2,481.02	2.9%
<b>Total 4020 · Current-Year Unsecured</b>	86,918.20	84,437.18	2,481.02	2.9%
4030 · Prior-Year Secured				
4030.00 · Prior Secured	(14,942.21)	(11,690.95)	(3,251.26)	(27.8)%
4030.05 · Secured Tax Refunds	(6,488.26)	(4,951.89)	(1,536.37)	(31.0)%
<b>Total 4030 · Prior-Year Secured</b>	(21,430.47)	(16,642.84)	(4,787.63)	(28.8)%
4040 · Prior-Year Unsecured				
4040.00 · Prior Unsecured	(9,103.53)	(9,339.39)	235.86	2.5%
<b>Total 4040 · Prior-Year Unsecured</b>	(9,103.53)	(9,339.39)	235.86	2.5%
4060 · Special Assessment				
4060.01 · Per Parcel Benefit Assessment	(7,388.58)		(7,388.58)	(100.0)%
4060.02 · Direct Assessments	402.45	(4,862.14)	5,264.59	108.3%
<b>Total 4060 · Special Assessment</b>	(6,986.13)	(4,862.14)	(2,123.99)	(43.7)%
4070 · Supplemental Current				
4010.03 · SB 813 Supplemental	(5,167.54)	(9,047.40)	3,879.86	42.9%
<b>Total 4070 · Supplemental Current</b>	(5,167.54)	(9,047.40)	3,879.86	42.9%
4075 · Supplemental Prior				
4030.03 · SB 813 Redemption	2,974.44	1,799.21	1,175.23	65.3%
<b>Total 4075 · Supplemental Prior</b>	2,974.44	1,799.21	1,175.23	65.3%

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4080 · Penalties,Interest & Costs-Ref	6,805.70	6,753.97	51.73	0.8%
4220 · County Interest Allocation	6,788.11	6,430.61	357.50	5.6%
<b>Total PROPERTY TAXES</b>	<b>60,798.78</b>	<b>59,529.20</b>	<b>1,269.58</b>	<b>2.1%</b>
<b>Total Income</b>	<b>207,387.59</b>	<b>140,497.22</b>	<b>66,890.37</b>	<b>47.6%</b>
<b>Expense</b>				
<b>CAPITAL EXPENSE</b>				
7310 · Equipment, Furniture & Fixtures	2,469.75	26,607.41	(24,137.66)	(90.7)%
7320 · Structures & Improvements	6,381.00		6,381.00	100.0%
<b>Total CAPITAL EXPENSE</b>	<b>8,850.75</b>	<b>26,607.41</b>	<b>(17,756.66)</b>	<b>(66.7)%</b>
<b>FACILITIES, GROUNDS &amp; MAINT.</b>				
7205 · Maintenance Contracts	4,994.56	4,674.28	320.28	6.9%
7210 · Building Maint & Repairs	14,913.70	10,424.52	4,489.18	43.1%
7220 · Landscape	10,546.31	934.06	9,612.25	1,029.1%
<b>Total FACILITIES, GROUNDS &amp; MAINT.</b>	<b>30,454.57</b>	<b>16,032.86</b>	<b>14,421.71</b>	<b>90.0%</b>
<b>LIBRARY MATERIALS</b>				
6110 · Cataloging Expenses	10,375.21	12,328.38	(1,953.17)	(15.8)%
6115 · Electronic Databases & Subscrip	20,532.92	14,410.05	6,122.87	42.5%
6120 · Books	13,618.69	33,860.03	(20,241.34)	(59.8)%
6125 · Audio CD	1,240.29	3,278.65	(2,038.36)	(62.2)%
6130 · DVD's & Videogames	1,865.01	9,160.09	(7,295.08)	(79.6)%
6135 · Processing of Materials	4,373.78	5,081.45	(707.67)	(13.9)%
6140 · Periodicals	12,280.08	9,930.50	2,349.58	23.7%
6150 · Downloadables	6,820.48	7,589.51	(769.03)	(10.1)%
<b>Total LIBRARY MATERIALS</b>	<b>71,106.46</b>	<b>95,638.66</b>	<b>(24,532.20)</b>	<b>(25.7)%</b>
<b>MISCELLANEOUS EXPENSE</b>				
7510 · Miscellaneous Expense	406.32		406.32	100.0%
<b>Total MISCELLANEOUS EXPENSE</b>	<b>406.32</b>		<b>406.32</b>	<b>100.0%</b>
<b>OPERATING EXPENSES</b>				
<b>ADVERTISING &amp; MARKETING</b>				
6618 · Recruitment	1,429.75	346.50	1,083.25	312.6%
6627 · Advertising / Marketing	1,233.18	2,179.89	(946.71)	(43.4)%
<b>Total ADVERTISING &amp; MARKETING</b>	<b>2,662.93</b>	<b>2,526.39</b>	<b>136.54</b>	<b>5.4%</b>
<b>Fees</b>				
6745 · Banking & Service Fees	1,020.34	709.96	310.38	43.7%
6746 · Payroll Fees	3,950.00	3,950.00		
7530 · County Tax Collection Fees	911.92	876.94	34.98	4.0%
<b>Total Fees</b>	<b>5,882.26</b>	<b>5,536.90</b>	<b>345.36</b>	<b>6.2%</b>
<b>INSURANCE</b>				
6430 · Insurance-Gen, Prop, Liab, Eq	33,011.34	26,138.73	6,872.61	26.3%
6432 · Earthquake Insurance	30,370.00	18,550.00	11,820.00	63.7%
<b>Total INSURANCE</b>	<b>63,381.34</b>	<b>44,688.73</b>	<b>18,692.61</b>	<b>41.8%</b>
<b>STAFF COSTS &amp; PROF. DEVELOPMENT</b>				
6623 · Trustee Prof. Development	240.00		240.00	100.0%
6625 · Training & Education	9,769.94	1,737.12	8,032.82	462.4%
6626 · Staff Recognition	299.46	2,334.95	(2,035.49)	(87.2)%
6710 · Meetings & Travel	6,236.74	2,581.49	3,655.25	141.6%
6730 · Mileage & Parking Reimbursement	1,163.64	609.54	554.10	90.9%
<b>Total STAFF COSTS &amp; PROF. DEVELOPMENT</b>	<b>17,709.78</b>	<b>7,263.10</b>	<b>10,446.68</b>	<b>143.8%</b>

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<b>UTILITIES</b>				
6920 · Electricity	18,072.15	17,545.56	526.59	3.0%
6930 · Natural Gas	152.23	207.71	(55.48)	(26.7)%
6940 · Water & Sewage	2,171.62	3,184.08	(1,012.46)	(31.8)%
6950 · Refuse	2,335.48	2,336.00	(0.52)	
<b>Total UTILITIES</b>	<b>22,731.48</b>	<b>23,273.35</b>	<b>(541.87)</b>	<b>(2.3)%</b>
<b>OPERATING EXPENSES</b>				
6620 · Membership Dues & Subscriptions	13,157.96	11,802.45	1,355.51	11.5%
6628 · Volunteer Recognition		1,286.00	(1,286.00)	(100.0)%
6740 · Postage & Delivery	2,733.75	3,110.69	(376.94)	(12.1)%
6750 · Printing & Reproduction	2,209.77	3,002.97	(793.20)	(26.4)%
6755 · Small Equipment	4,164.72	4,768.45	(603.73)	(12.7)%
6765 · Janitorial Supplies	2,192.01	4,241.22	(2,049.21)	(48.3)%
6770 · Operating Supplies	5,326.12	10,061.92	(4,735.80)	(47.1)%
6775 · Technical Services Supplies	2,358.39		2,358.39	100.0%
6780 · Operating Software	467.86	899.96	(432.10)	(48.0)%
6960 · Sales of Products	50.00		50.00	100.0%
6970 · Equipment Lease & Rental	8,920.47	11,419.53	(2,499.06)	(21.9)%
<b>Total OPERATING EXPENSES</b>	<b>153,948.84</b>	<b>133,881.66</b>	<b>20,067.18</b>	<b>15.0%</b>
<b>PERSONNEL RELATED EXPENSES</b>				
<b>5000 · SALARIES &amp; WAGES</b>				
5010 · Salaried	121,528.78	167,557.56	(46,028.78)	(27.5)%
5020 · Hourly	596,561.01	529,607.88	66,953.13	12.6%
<b>Total 5000 · SALARIES &amp; WAGES</b>	<b>718,089.79</b>	<b>697,165.44</b>	<b>20,924.35</b>	<b>3.0%</b>
<b>5100 · Employer-Portion Taxes/Benefits</b>				
5120 · Payroll Taxes (ER)	55,072.91	53,217.77	1,855.14	3.5%
<b>5210 · PERS Retirement</b>				
5210.01 · CalPers CLASSIC (ER Contr)	10,221.27	11,178.71	(957.44)	(8.6)%
5210.02 · CalPers PEPPRA (ER Contr)	30,499.91	32,808.17	(2,308.26)	(7.0)%
5218 · PERS Unfunded	147,894.00	116,139.00	31,755.00	27.3%
<b>Total 5210 · PERS Retirement</b>	<b>188,615.18</b>	<b>160,125.88</b>	<b>28,489.30</b>	<b>17.8%</b>
<b>Total 5100 · Employer-Portion Taxes/Benefits</b>	<b>243,688.09</b>	<b>213,343.65</b>	<b>30,344.44</b>	<b>14.2%</b>
<b>5200 · Insurance</b>				
5220 · Health Insurance	45,979.90	52,854.02	(6,874.12)	(13.0)%
5221 · Health Insurance - Retirees	27,547.22	29,633.52	(2,086.30)	(7.0)%
5230 · Dental Insurance	4,285.71	6,236.81	(1,951.10)	(31.3)%
5240 · Vision Insurance	1,264.65	1,831.71	(567.06)	(31.0)%
5260 · Life Insurance	593.69	660.21	(66.52)	(10.1)%
5270 · Workers' Compensation	31,233.41	15,272.25	15,961.16	104.5%
<b>Total 5200 · Insurance</b>	<b>110,904.58</b>	<b>106,488.52</b>	<b>4,416.06</b>	<b>4.2%</b>
<b>Total PERSONNEL RELATED EXPENSES</b>	<b>1,072,682.46</b>	<b>1,016,997.61</b>	<b>55,684.85</b>	<b>5.5%</b>
<b>PROFESSIONAL &amp; TECHNICAL</b>				
<b>INFORMATION TECHNOLOGY (IT)</b>				
7170 · Telecommunications	4,041.27	3,201.89	839.38	26.2%
7180 · Technology Equipment	6,659.29	3,335.78	3,323.51	99.6%
7185 · Technology Maintenance Fees	12,695.40	14,201.25	(1,505.85)	(10.6)%
7190 · Website Development	330.45		330.45	100.0%
<b>Total INFORMATION TECHNOLOGY (IT)</b>	<b>23,726.41</b>	<b>20,738.92</b>	<b>2,987.49</b>	<b>14.4%</b>

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<b>PROFESSIONAL SERVICES</b>				
7125 · Audit and Financial Consulting	7,897.08	28,935.42	(21,038.34)	(72.7)%
7130 · Legal Fees	30,909.38	154,284.21	(123,374.83)	(80.0)%
7145 · Collection Agency	1,297.75	814.45	483.30	59.3%
7155 · Consultants - Other	11,542.42	14,632.86	(3,090.44)	(21.1)%
<b>Total PROFESSIONAL SERVICES</b>	<b>51,646.63</b>	<b>198,666.94</b>	<b>(147,020.31)</b>	<b>(74.0)%</b>
<b>Total PROFESSIONAL &amp; TECHNICAL</b>	<b>75,373.04</b>	<b>219,405.86</b>	<b>(144,032.82)</b>	<b>(65.7)%</b>
<b>PROGRAMS</b>				
6200 · Youth Services	539.98	5,099.14	(4,559.16)	(89.4)%
6210 · Teen Services	231.73	1,049.53	(817.80)	(77.9)%
6220 · Adult Services	6,131.97	6,629.25	(497.28)	(7.5)%
6230 · Bob Lucas Branch Services	1,782.99	1,840.98	(57.99)	(3.2)%
6240 · Literacy Services	2,295.62	1,757.88	537.74	30.6%
6250 · Volunteer Services	721.37	25.99	695.38	2,675.6%
6260 · Summer Reading	2,992.26		2,992.26	100.0%
<b>Total PROGRAMS</b>	<b>14,695.92</b>	<b>16,402.77</b>	<b>(1,706.85)</b>	<b>(10.4)%</b>
<b>Total Expense</b>	<b>1,427,518.36</b>	<b>1,524,966.83</b>	<b>(97,448.47)</b>	<b>(6.4)%</b>
<b>Net Ordinary Income</b>	<b>(1,220,130.77)</b>	<b>(1,384,469.61)</b>	<b>164,338.84</b>	<b>11.9%</b>
<b>Net Income</b>	<b>(1,220,130.77)</b>	<b>(1,384,469.61)</b>	<b>164,338.84</b>	<b>11.9%</b>