

Beaumont Library District
Budget Performance Summary (Unaudited)
For the Quarter Ended September 30, 2022

	A	B	C	D = A/B
	YTD through 9/30/22	FY 2022/23 Adopted Budget	Over / (Under) Budget	YTD Target 25%
1 REVENUE				
2 Property Taxes & Assessments	\$ 62,481	\$ 2,136,000	\$ (2,073,519)	3%
3 Contractual & Redevelopment	-	171,000	(171,000)	0%
4 Fines & Fees	1,381	4,000	(2,619)	35%
5 Interest Income	5	1,000	(995)	1%
6 Other Income	13,293	1,000	12,293	1329%
7 TOTAL REVENUE	77,160	2,313,000	(2,235,840)	3%
8 EXPENSES				
9 Salaries & Benefits				
10 Salaries	277,507	1,080,000	(802,493)	26%
11 Health and Life Insurance	23,293	121,000	(97,707)	19%
12 Payroll Taxes	20,935	86,500	(65,565)	24%
13 Retirement	107,710	250,000	(142,290)	43%
14 Total Salaries & Benefits	429,445	1,537,500	(1,108,055)	28%
15 Operating Expenses				
16 Operations	38,541	159,500	(120,959)	24%
17 Administrative	50,088	147,000	(96,912)	34%
18 Materials	24,068	146,000	(121,932)	16%
19 Utilities	12,053	69,000	(56,947)	17%
20 Total Operating Expenses	124,750	521,500	(396,750)	24%
Other Expenses				
21 Structures, Improvements & Equipment	3,228	56,000	(52,772)	6%
22 Contributions	-	250,000	(250,000)	0%
23 Contingency	-	75,000	(75,000)	0%
24 Total Other Expenses	3,228	381,000	(377,772)	1%
25 TOTAL EXPENSES	557,423	2,440,000	(1,882,577)	23%
26 NET REVENUE / (EXPENSES)	\$ (480,263)	\$ (127,000)	\$ (353,263)	

Beaumont Library District
Budget Performance Detail (Unaudited)
For the Quarter Ended September 30, 2022

	<u>Jul - Sep 22</u>	<u>Budget</u>	<u>\$ Over (Under) Budget</u>	<u>% of Budget</u>	
1	Ordinary Income/Expense				
2	Income				
3	Property Tax Revenue				
4	Property Tax Current Secured	44,499	2,000,000	(1,955,501)	2%
5	Property Tax Current Unsecured	4,979	94,000	(89,021)	5%
6	Property Tax Prior Unsecured	1,362	5,000	(3,638)	27%
7	Property Tax Current Suppl.	9,189	8,000	1,189	115%
8	Prop Tax Prior Year Suppl.	2,452	29,000	(26,548)	8%
9	Total Property Tax Revenue	62,481	2,136,000	(2,073,519)	3%
10	Contractual & Redevelopment				
11	RDV Property Tax LMIH Resdl Ast	0	155,000	(155,000)	0%
12	CA Homeowners Tax Relief	0	16,000	(16,000)	0%
13	Total Contractual & Redevelopment	0	171,000	(171,000)	0%
14	Library Fines and Fees	1,381	4,000	(2,619)	35%
15	Interest-Invested Funds	5	1,000	(995)	1%
16	Other Income				
17	Rental Income	1,996	0	1,996	100%
18	Donations	0	1,000	(1,000)	0%
19	Other Misc. Revenue	11,297	0	11,297	100%
20	Total Other Income	13,293	1,000	12,293	1,329%
21	Total Income	77,160	2,313,000	(2,235,840)	3%
22	Expense				
23	Regular Salaries				
24	Salaries - Administration	73,253	280,000	(206,747)	26%
25	Salaries - Adult Services	49,448	181,000	(131,552)	27%
26	Salaries - Adult Literacy/Cmty	23,474	90,000	(66,526)	26%
27	Salaries - Technical Mbr Svcs	48,310	199,000	(150,690)	24%
28	Salaries - Outreach & Youth Svc	69,885	276,000	(206,115)	25%
29	Salaries - Library Pages	5,876	27,000	(21,124)	22%
30	Salaries - Facilities & Grounds	7,261	27,000	(19,739)	27%
31	Total Regular Salaries	277,507	1,080,000	(802,493)	26%
32	Benefits				
33	Health Insurance	22,483	121,000	(98,517)	19%
34	Employee Life Insurance	810	0	810	100%
35	Medicare Tax	3,968	18,500	(14,532)	21%
36	Social Security	16,967	68,000	(51,033)	25%
37	CalPERS - GASB 75 fee	700	0	700	100%
38	CalPERS UAL	83,357	0	83,357	100%
39	Retirement/Misc	23,653	250,000	(226,347)	9%
40	Total Benefits	151,938	457,500	(305,562)	33%

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For the Quarter Ended September 30, 2022

	<u>Jul - Sep 22</u>	<u>Budget</u>	<u>\$ Over (Under) Budget</u>	<u>% of Budget</u>	
41	Admin Support-Direct				
42	Supplies	5,340	25,000	(19,660)	21%
43	Bookmobile	2,778	35,000	(32,222)	8%
44	Building & Equipment Maintenan	6,843	30,000	(23,157)	23%
45	Public Relations	9,569	7,500	2,069	128%
46	Automation	10,381	30,000	(19,619)	35%
47	Programs	3,546	12,000	(8,454)	30%
48	Credit Cards - Merchant fees	84	20,000	(19,916)	0%
49	Total Admin Support-Direct	38,541	159,500	(120,959)	24%
50	Admin Support-Indirect				
51	Association Dues	1,742	10,000	(8,258)	17%
52	Insurance	25,501	30,000	(4,499)	85%
53	Insurance - Workers Comp.	6,188	10,000	(3,812)	62%
54	County Charges	2,230	7,000	(4,770)	32%
55	Staff Development / Travel	1,480	12,000	(10,520)	12%
56	Professional Services	0	75,000	(75,000)	0%
57	Miscellaneous Expense	1	3,000	(2,999)	0%
58	Auditing and Accounting	12,946	0	12,946	100%
59	Total Admin Support-Indirect	50,088	147,000	(96,912)	34%
60	Materials				
61	Materials - Periodicals	40	3,000	(2,960)	1%
62	Materials - Ref / Databases	1,524	10,000	(8,476)	15%
63	Materials -Non-Fiction	1,373	13,000	(11,627)	11%
64	Materials -Fiction / Replacemts	3,530	17,000	(13,470)	21%
65	Materials - Youth	5,273	27,000	(21,727)	20%
66	Materials - Audio	702	5,000	(4,298)	14%
67	Materials - Video	3,681	12,000	(8,319)	31%
68	Materials - Bookmobile	0	4,000	(4,000)	0%
69	Materials - Large Print	0	7,000	(7,000)	0%
70	Materials - McNaughton / E-book	4,338	32,000	(27,662)	14%
71	Materials - Spanish Language	527	3,000	(2,473)	18%
72	Materials - Graphic Novels	1,650	6,000	(4,350)	28%
73	Materials - Standing Orders	1,430	7,000	(5,570)	20%
74	Total Materials	24,068	146,000	(121,932)	16%
75	Utilities				
76	Phone / Alarms / Website	1,193	24,000	(22,807)	5%
77	Electric	9,236	25,000	(15,764)	37%
78	Water / Sewer / Gas	743	7,000	(6,257)	11%
79	OCLC Access	0	10,000	(10,000)	0%
80	Trash & Pest Control	881	3,000	(2,119)	29%
81	Total Utilities	12,053	69,000	(56,947)	17%

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For the Quarter Ended September 30, 2022

	<u>Jul - Sep 22</u>	<u>Budget</u>	<u>\$ Over (Under) Budget</u>	<u>% of Budget</u>
82 ACO - Capital Expenses	0	31,000	(31,000)	0%
83 Capital Outlay	2,340	0	2,340	100%
84 Misc Equipment	888	25,000	(24,112)	4%
85 Total Expense	<u>561,446</u>	<u>2,115,000</u>	<u>(1,553,554)</u>	<u>27%</u>
86 Net Ordinary Income	(484,286)	198,000	(682,286)	
87 Other Income/Expense				
88 Other Expense				
89 Operating Transfers-Out				
90 ACO	0	250,000	(250,000)	0%
91 Total Operating Transfers-Out	<u>0</u>	<u>250,000</u>	<u>(250,000)</u>	<u>0%</u>
92 Contingency	0	75,000	(75,000)	0%
93 Total Other Expense	<u>0</u>	<u>325,000</u>	<u>(325,000)</u>	<u>0%</u>
94 Net Other Income	<u>0</u>	<u>(325,000)</u>	<u>325,000</u>	<u>0%</u>
95 Net Income	<u>(480,263)</u>	<u>(127,000)</u>	<u>(353,263)</u>	

Beaumont Library District
Grant Revenue and Expenses (Unaudited)
For the Quarter Ended September 30, 2022

	<u>Jul - Sep 22</u>	<u>Budget</u>	<u>\$ Over (Under)</u> <u>Budget</u>	<u>% of Budget</u>
1 Grant Income	\$ -	\$ -	\$ -	0
2 Grant Expenses				
3 ESL Expenses	48	0	48	0%
4 Literacy Expenses	1,004	0	1,004	0%
5 Family Literacy Expenses	187	0	187	0%
6 Lunch at the Library Expenses	588	0	588	0%
7 Zip Book Expense	2,196	0	2,196	0%
8 Total Grant Expenses	<u>4,023</u>	<u>0</u>	<u>4,023</u>	<u>0%</u>
9 Net Income	<u>\$ (4,023)</u>	<u>\$ -</u>	<u>\$ (4,023)</u>	<u>0%</u>