

TO: Library Joint Powers Authority Board
 FROM: Marcus Pimentel, City of Santa Cruz Finance Director 04/11/19
 RE: Library Financial Dashboard Report for the Quarter ended February 2019



Feb 19 Report
 Preliminary,
 Unaudited

Contained herein is the preliminary, UNAUDITED Library Financial Dashboard summary report for the month ended February 2019. At month's end, the NET operating results were \$17,057 with year-to-date net operating results of <\$72,001>. In general, preliminary revenues are ahead of the budget target by 1.0% and expenditures are under budget by 0.5%.

Net Operations (major accounts)

	Last Quarter Results			Fiscal Year to Date	Annual Adj. Budget FY 2018/19	Percent of Budget Comparison		
	December	January	February			YTD Actuals	Months completed	Positive / (Negative)
Revenue:								
(1) Sales Tax	\$ 767,735	\$ 743,616	\$ 673,661	\$ 5,823,602	\$ 8,113,910	71.8%	66.7%	5.1%
MOE - Member Contributions	471,273	468,325	471,273	3,767,235	5,655,273	66.6%	66.7%	(0.1%)
Other Revenue	12,022	34,708	36,071	182,246	680,207	26.8%	66.7%	(39.9%)
TOTAL REVENUES	\$ 1,251,029	\$ 1,246,650	\$ 1,181,005	\$ 9,773,082	\$ 14,449,390	67.6%	66.7%	1.0%
Expenditures:								
(2) Payroll	\$ 765,906	\$ 696,320	\$ 750,684	\$ 6,918,866	\$ 10,133,492	68.3%	64.9%	(3.3%)
Books (w/Grants)	39,385	135,667	85,402	1,025,041	1,524,502	67.2%	66.7%	(0.6%)
(3) Janitorial Services	4,144	25,505	26,547	175,014	266,276	65.7%	66.7%	0.9%
Building and Facility	20,239	28,401	15,087	149,452	259,803	57.5%	66.7%	9.1%
Rent (Equip, Building, Land)	20,680	20,663	20,663	163,981	243,943	67.2%	66.7%	(0.6%)
Utilities	40,527	33,781	26,938	257,524	444,540	57.9%	66.7%	8.7%
(4) Other expenditures	118,574	44,427	238,626	1,155,205	2,016,166	57.3%	66.7%	9.4%
TOTAL EXPENDITURES	\$ 1,009,455	\$ 1,028,084	\$ 1,163,948	\$ 9,845,083	\$ 14,888,722	66.1%	66.7%	0.5%
Net Gain / (Loss)	\$ 241,574	\$ 218,566	\$ 17,057	\$ (72,001)	\$ (439,332)			

Key Balance Sheet Items	December		January		February		Trust Current Assets	
	December	January	December	January	December	January	Balance	Trust
(5) Equipment Reserve	450,235	452,418	452,418	453,152	453,152	453,152	Trust	Balance
(6) 20% Reserve	2,889,878	2,889,878	2,889,878	2,889,878	2,889,878	2,889,878	McCaskey-Hist	226,304
Fund Balance-Beginning Available	904,597	1,143,988	1,143,988	1,361,820	1,361,820	1,361,820	McCaskey-Vis	211,585
Net Change in Fund Balance	241,574	218,566	218,566	17,057	17,057	17,057	Finkeldey	9,182
(6) Fund Balance-Ending Available	1,146,171	1,362,554	1,362,554	1,378,877	1,378,877	1,378,877	Whalen	96,800
							Gruber	902

Notes:

(1) For sales tax, September, December, March, and June include the State's estimated revenue plus any balances for actuals vs. estimates for the prior 3-months (true-up). The subsequent months (October, January, April, and July) tend to be lower as they contain the lower state estimates. For January 2019, all agencies across the State received one-time, higher than normal Sales Tax receipts due to the delays in tax filings over the prior quarter. Delays were the result of complications from the creation of new tax reporting systems by the newly created California Department of Tax and Fee Administration.

(2) For the current fiscal year, the following months have more than two pay periods, which will create higher monthly payroll costs: November and May. The month's completed % is adjusted to reflect year-end accrual of the last pay period. For the month ended in July, a \$689,911 CalPERS payout of the Library's portion of the unfunded pension liability was recorded.

(3) Janitorial services' billings have been delayed in the past. Actual costs should be near \$22k per month.

(4) For the month ended in February, the four largest expenditures within 'Other expenditures' included: [Software maintenance services at \$72k], [Financial services - outside at \$39k], [Computer supplies at \$28k], and [Library functional supplies at \$16k].

(5) The Library's reserves were changed on September 1, 2016 to: (1) reduce from 2 months to 15% the primary reserve and (2) formally establish a capital reserve with a target balance of \$400,000 (formally the informal reserve for fleet/equipment replacement). On November 2, 2017, the Library's reserves were increased from 15% to 20%.

(6) Ending Available Fund Balance is unaudited and before consideration of remaining contractual encumbrances (administrative support, legal, janitorial, equip & material purchases, etc.).

Financial Status Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 2/28/2019; Period = 0,1,1,12; Fund = 951

12/31/2018		1/31/2019		2/28/2019		Acct	Title
Month-To-Date	Actual	Month-To-Date	Actual	Month-To-Date	Actual		
Expenditures							
Fund 951 -- Library Joint Powers Authority							
Object 51000 -- PERSONNEL SERVICES							
389,857.51	389,235.63	386,175.92	51110	Regular full time			
60,297.65	60,429.06	60,852.20	51111	Regular part time			
442.80	350.48	0.00	51114	Overtime			
1,672.03	415.23	479.06	51115	Termination pay			
148,812.81	154,334.07	156,082.75	51122	Temporary			
749.65	278.12	63.09	51130	Other pay			
15,497.25	25.70	2,239.87	51132	Special vacation pay			
282.00	175.00	282.00	51150	Vehicle-phone-data allowance			
26,017.30	26,686.46	26,448.63	51201	Retirement contribution			
3,187.58	3,490.14	3,398.92	51202	F.I.C.A.			
55,943.68	56,098.92	55,598.57	51203	PERS unfunded liability			
102,465.61	51,554.12	104,559.63	51210	Group health insurance			
7,519.72	3,748.86	7,606.70	51212	Group dental insurance			
1,249.27	625.49	1,263.70	51213	Vision insurance			
7,306.37	7,161.35	7,056.16	51214	Medicare insurance			
314.86	311.40	307.94	51215	Employee assistance program			
142.27	70.62	142.25	51220	Group life insurance			
2,723.13	2,700.26	2,700.94	51221	Disability insurance			
3,998.44	3,905.97	3,876.96	51230	Unemployment insurance			
19,839.38	19,949.82	19,794.25	51240	Workers' compensation			
(82,412.98)	(85,226.54)	(88,245.75)	51910	Intrafund labor - credit			
Total PERSONNEL SERVICES	696,320.16	750,683.79					
Object 52000 -- SERVICES							
605.74	500.41	575.24	52131	Claims management services - outside			
46,641.89	(3,975.22)	39,213.50	52135	Financial services - outside			
102.71	111.30	123.84	52150	Merchant bank fees			
185.56	189.46	201.75	52155	Courier services			
0.00	3,556.76	1,200.00	52199	Other professional & technical services			
4,808.39	6,612.82	6,195.65	52201	Water, sewer and refuse			

Financial Status Balances

Criteria: Summarize By = Report,Fund, Object, Account; As Of = 2/28/2019; Period = 0, 1, ., 12; Fund = 951

12/31/2018		1/31/2019		2/28/2019	
Month-To-Date	Month-To-Date	Month-To-Date	Month-To-Date	Month-To-Date	Month-To-Date
Actual	Actual	Actual	Actual	Actual	Actual
Expenditures					
Fund 951 -- Library Joint Powers Authority					
Object 52000 -- SERVICES					
0.00	0.00	0.00	1,276.50	52202	Hazardous materials disposal
4,144.43	25,505.30	26,547.13	52211		Janitorial services
310.00	4,396.93	2,544.90	52226		Vehicle work order charges - internal
1,035.75	1,178.81	810.49	52227		Vehicle fuel island charges - internal
0.00	1,733.11	35.00	52240		Office equipment operation/maint
13.11	0.00	0.00	52241		Vehicle maintenance costs - outside
0.00	264.98	0.00	52244		Other equipment operation/maintenance
20,239.05	28,400.86	15,087.14	52246		Building and facility o & m - outside
1,516.00	1,516.00	1,516.00	52247		Landscaping maintenance services
32,256.58	38,209.03	72,049.95	52248		Software maintenance services
20,680.00	20,663.00	20,663.00	52261		Equipment, building and land rentals
1,191.71	467.40	25.00	52302		Travel and meetings
1,922.99	1,013.68	5,704.95	52304		Training
22,760.76	6,590.97	2,888.77	52403		Telecommunications service - outside
3,120.00	3,120.00	3,120.00	52932		Liability insurance/surety bonds-interna
188.64	1,821.26	210.00	52960		Advertising
370.00	1,200.00	0.00	52961		Dues and memberships
0.00	732.63	60.09	52972		Printing and binding-outside
162,093.31	143,809.49	200,048.90			
Object 53000 -- SUPPLIES					
698.43	400.57	630.35	53101		Postage charges
1,282.34	1,254.49	636.78	53102		Office supplies
39,351.94	135,130.94	84,361.95	53106		Books and periodicals
32.59	536.16	1,040.35	53107		Books and periodicals-grants & donations
765.93	2,652.55	(926.50)	53108		Safety clothing and equipment
951.37	11,288.33	16,230.01	53112		Library functional supplies
1,675.02	2,845.35	1,801.69	53113		Janitorial supplies
12,670.01	14,283.97	11,918.98	53311		Electricity

Financial Status Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 2/28/2019; Period = 0,1..12; Fund = 951

	12/31/2018		1/31/2019		2/28/2019		Acct	Title
	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual		
Expenditures								
Fund 951 -- Library Joint Powers Authority								
Object 53000 -- SUPPLIES	287.66	6,292.77	5,934.93	53312				Natural gas
Total SUPPLIES	57,715.29	174,685.13	121,628.54					
Object 54000 -- OTHER MATERIALS AND SERVICES	10,585.53	9,281.64	3,874.51	54990				Miscellaneous supplies and services
Total OTHER MATERIALS AND SERVICES	10,585.53	9,281.64	3,874.51					
Object 56000 -- OTHER CHARGES	0.00	0.00	25,000.00	56960				Loans and grants
Total OTHER CHARGES	30.00	128.11	128.92	56995				Refunded fees and fines
Object 57000 -- CAPITAL OUTLAY	717.66	111.29	0.00	57401				Office furniture/equipment
Total CAPITAL OUTLAY	12,406.85	3,748.87	28,182.87	57409				Vehicle equipment
Total Library Joint Powers Authority	13,124.51	3,860.16	62,582.93					Computer equipment
Total Expenditures	1,009,454.97	1,028,084.69	1,163,947.59					
Revenues								
Fund 951 -- Library Joint Powers Authority								
Object 41000 -- TAXES	767,735.01	743,616.47	673,661.26	41211				Sales and use tax
Total TAXES	767,735.01	743,616.47	673,661.26					
Object 43000 -- GRANTS	471,272.75	468,325.47	471,272.75	43311				Maintenance of effort contributions
Total GRANTS	471,272.75	468,325.47	471,272.75					
Object 44000 -- CHARGES FOR SERVICES	0.00	2,320.00	0.00	44630				Room rentals-library JPA
Total CHARGES FOR SERVICES	0.00	2,320.00	0.00					

Financial Status Balances

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	12/31/2018		2/28/2019		Acct	Title
	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual		
Revenues						
Fund 951 -- Library Joint Powers Authority						
Object 45000 -- FINES AND FORFEITS						
	(17.00)		137.00	45131		Library fines
Total FINES AND FORFEITS	(17.00)	0.00	137.00			
Object 46000 -- MISCELLANEOUS REVENUES						
	2,622.11	0.00				
	1,788.58	2,826.18	0.00	46110		Pooled cash and investment interest
	0.00	13,236.58	1,999.44	46190		Interest earnings - other
	0.00	3,000.00	0.00	46303		Donations - library
	7,627.93	13,325.62	25,000.00	46309		Donations - library - Friends of the Lib
Total MISCELLANEOUS REVENUES	10,438.62	32,388.38	26,000.00	46910		Miscellaneous operating revenue
Object 49000 -- OTHER FINANCING SOURCES						
	0.00	0.00	(1,001.53)	49122		From Library Private Trust Fund
Total OTHER FINANCING SOURCES	0.00	0.00	(1,001.53)			
Total Library Joint Powers Authority	1,251,029.38	1,246,650.32	1,181,004.85			
Total Revenues	1,251,029.38	1,246,650.32	1,181,004.85			
Total	241,574.41	218,565.63	17,057.26			

General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 2/28/2019; Period = 0,1..12; Fund = 93*, 95*, 96*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
Fund 931 -- McCaskill - Local History					
Object 11000 -- Cash and investments					
11101	Pooled cash	225,443.87	2,319.39	0.00	227,763.26
11901	Allow for FV of invest w/City-cur unrstr	(1,459.12)	0.00	0.00	(1,459.12)
Total Cash and investments		<u>223,984.75</u>	<u>2,319.39</u>	<u>0.00</u>	<u>226,304.14</u>
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	898.60	0.00	898.60	0.00
Total Receivables - current		<u>898.60</u>	<u>0.00</u>	<u>898.60</u>	<u>0.00</u>
Object 31000 -- Fund balance					
31999	Budgetary fund balance	0.00	3,986.78	0.00	3,986.78
Total Fund balance		<u>0.00</u>	<u>3,986.78</u>	<u>0.00</u>	<u>3,986.78</u>
Object 32000 -- Net assets					
32311	Net assets held in trust-library prog.	(233,216.50)	0.00	0.00	(233,216.50)
Total Net assets		<u>(233,216.50)</u>	<u>0.00</u>	<u>0.00</u>	<u>(233,216.50)</u>
Object 33000 -- Control accounts					
33110	Revenue control	0.00	898.60	2,319.39	(1,420.79)
33410	Appropriations control	0.00	0.00	3,986.78	(3,986.78)
Total Control accounts		<u>0.00</u>	<u>898.60</u>	<u>6,306.17</u>	<u>(5,407.57)</u>
Total McCaskill - Local History		<u>(8,333.15)</u>	<u>7,204.77</u>	<u>7,204.77</u>	<u>(8,333.15)</u>
Fund 932 -- McCaskill - Visually Impaired					
Object 11000 -- Cash and investments					
11101	Pooled cash	210,779.82	2,168.50	0.00	212,948.32
11901	Allow for FV of invest w/City-cur unrstr	(1,363.09)	0.00	0.00	(1,363.09)
Total Cash and investments		<u>209,416.73</u>	<u>2,168.50</u>	<u>0.00</u>	<u>211,585.23</u>
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	852.60	0.00	852.60	0.00
Total Receivables - current		<u>852.60</u>	<u>0.00</u>	<u>852.60</u>	<u>0.00</u>
Object 32000 -- Net assets					
32311	Net assets held in trust-library prog.	(216,610.78)	0.00	0.00	(216,610.78)
Total Net assets		<u>(216,610.78)</u>	<u>0.00</u>	<u>0.00</u>	<u>(216,610.78)</u>

General Ledger Balances

Criteria: Summarize By = Report, Fund, Object, Account; As Of = 2/28/2019; Period = 0, 1, .. 12; Fund = 93*, 95*, 96*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
Fund 932 -- McCaskill - Visually Impaired					
Object 33000 -- Control accounts					
33110	Revenue control	0.00	852.60	2,168.50	(1,315.90)
Total Control accounts		0.00	852.60	2,168.50	(1,315.90)
Total McCaskill - Visually Impaired		(6,341.45)	3,021.10	3,021.10	(6,341.45)
Fund 933 -- Estate Proceeds - Finkeldey					
Object 11000 -- Cash and investments					
11101	Pooled cash	9,145.97	94.09	0.00	9,240.06
11901	Allow for FV of invest w/City-cur unstr	(58.53)	0.00	0.00	(58.53)
Total Cash and investments		9,087.44	94.09	0.00	9,181.53
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	37.52	0.00	37.52	0.00
Total Receivables - current		37.52	0.00	37.52	0.00
Object 31000 -- Fund balance					
31999	Budgetary fund balance	0.00	40.47	0.00	40.47
Total Fund balance		0.00	40.47	0.00	40.47
Object 32000 -- Net assets					
32311	Net assets held in trust-library prog.	(9,205.29)	0.00	0.00	(9,205.29)
Total Net assets		(9,205.29)	0.00	0.00	(9,205.29)
Object 33000 -- Control accounts					
33110	Revenue control	0.00	37.52	94.09	(56.57)
33410	Appropriations control	0.00	0.00	40.47	(40.47)
Total Control accounts		0.00	37.52	134.56	(97.04)
Total Estate Proceeds - Finkeldey		(80.33)	172.08	172.08	(80.33)
Fund 934 -- Whalen Estate - Felton Branch					
Object 11000 -- Cash and investments					
11101	Pooled cash	96,418.30	991.95	0.00	97,410.25
11901	Allow for FV of invest w/City-cur unstr	(610.50)	0.00	0.00	(610.50)
Total Cash and investments		95,807.80	991.95	0.00	96,799.75
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	397.29	0.00	397.29	0.00
Total Receivables - current		397.29	0.00	397.29	0.00

General Ledger Balances

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Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
Fund 934 -- Whalen Estate - Felton Branch					
Object 32000 -- Net assets					
32311	Net assets held in trust-library prog.	(95,331.66)	0.00	0.00	(95,331.66)
Total Net assets		(95,331.66)	0.00	0.00	(95,331.66)
Object 33000 -- Control accounts					
33110	Revenue control	0.00	397.29	991.95	(594.66)
Total Control accounts		0.00	397.29	991.95	(594.66)
Total Whalen Estate - Felton Branch		873.43	1,389.24	1,389.24	873.43
Fund 935 -- Robert Leet-Corday Estate					
Object 11000 -- Cash and investments					
11101	Pooled cash	96,930.23	997.21	0.00	97,927.44
11901	Allow for FV of invest w/City-cur unstr	(613.74)	0.00	0.00	(613.74)
Total Cash and investments		96,316.49	997.21	0.00	97,313.70
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	399.39	0.00	399.39	0.00
Total Receivables - current		399.39	0.00	399.39	0.00
Object 32000 -- Net assets					
32311	Net assets held in trust-library prog.	(95,837.81)	0.00	0.00	(95,837.81)
Total Net assets		(95,837.81)	0.00	0.00	(95,837.81)
Object 33000 -- Control accounts					
33110	Revenue control	0.00	399.39	997.21	(597.82)
Total Control accounts		0.00	399.39	997.21	(597.82)
Total Robert Leet-Corday Estate		878.07	1,396.60	1,396.60	878.07
Fund 936 -- Morley Estate-La Selva Branch					
Object 11000 -- Cash and investments					
11101	Pooled cash	13,410.98	137.98	0.00	13,548.96
11901	Allow for FV of invest w/City-cur unstr	(84.92)	0.00	0.00	(84.92)
Total Cash and investments		13,326.06	137.98	0.00	13,464.04
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	55.26	0.00	55.26	0.00
Total Receivables - current		55.26	0.00	55.26	0.00

General Ledger Balances

Criteria: Summarize By = Report, Fund, Object, Account; As Of = 2/28/2019; Period = 0, 1, 12; Fund = 93*, 95*, 96*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
Fund 936 -- Morley Estate-La Selva Branch					
Object 31000 -- Fund balance					
31999	Budgetary fund balance	0.00	13,260.00	0.00	13,260.00
	Total Fund balance	0.00	13,260.00	0.00	13,260.00
Object 32000 -- Net assets					
32311	Net assets held in trust-library prog.	(13,259.87)	0.00	0.00	(13,259.87)
	Total Net assets	(13,259.87)	0.00	0.00	(13,259.87)
Object 33000 -- Control accounts					
33110	Revenue control	0.00	55.26	137.98	(82.72)
33410	Appropriations control	0.00	0.00	13,260.00	(13,260.00)
	Total Control accounts	0.00	55.26	13,397.98	(13,342.72)
	Total Morley Estate-La Selva Branch	121.45	13,453.24	13,453.24	121.45
Fund 937 -- Hale Trust-Scotts Valley Branch					
Object 11000 -- Cash and investments					
11101	Pooled cash	46,500.69	478.39	0.00	46,979.08
11901	Allow for FV of invest w/City-cur unstr	(294.43)	0.00	0.00	(294.43)
	Total Cash and investments	46,206.26	478.39	0.00	46,684.65
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	191.60	0.00	191.60	0.00
	Total Receivables - current	191.60	0.00	191.60	0.00
Object 32000 -- Net assets					
32311	Net assets held in trust-library prog.	(45,976.61)	0.00	0.00	(45,976.61)
	Total Net assets	(45,976.61)	0.00	0.00	(45,976.61)
Object 33000 -- Control accounts					
33110	Revenue control	0.00	191.60	478.39	(286.79)
	Total Control accounts	0.00	191.60	478.39	(286.79)
	Total Hale Trust-Scotts Valley Branch	421.25	669.99	669.99	421.25
Fund 938 -- Anna Gruber Living Trust					
Object 11000 -- Cash and investments					
11101	Pooled cash	(51.42)	1,001.53	0.20	949.91
	Total Cash and investments	(51.42)	1,001.53	0.20	949.91

General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 2/28/2019; Period = 0,1,12; Fund = 93*, 95*, 96*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
Fund 938 -- Anna Gruber Living Trust					
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	(116.34)	68.58	0.00	(47.76)
	Total Receivables - current	(116.34)	68.58	0.00	(47.76)
Object 31000 -- Fund balance					
31999	Budgetary fund balance	0.00	1,095.35	0.00	1,095.35
	Total Fund balance	0.00	1,095.35	0.00	1,095.35
Object 32000 -- Net assets					
32311	Net assets held in trust-library prog.	(1,033.71)	0.00	0.00	(1,033.71)
	Total Net assets	(1,033.71)	0.00	0.00	(1,033.71)
Object 33000 -- Control accounts					
33110	Revenue control	0.00	0.20	68.58	(68.38)
33210	Expenditure/expense control	0.00	0.00	1,001.53	(1,001.53)
33410	Appropriations control	0.00	0.00	1,095.35	(1,095.35)
	Total Control accounts	0.00	0.20	2,165.46	(2,165.26)
	Total Anna Gruber Living Trust	(1,201.47)	2,165.66	2,165.66	(1,201.47)
Fund 951 -- Library Joint Powers Authority					
Object 11000 -- Cash and investments					
11101	Pooled cash	3,579,902.54	10,539,419.68	10,043,655.47	4,075,666.75
11901	Allow for FV of invest w/City-cur unstr	(26,572.25)	0.00	0.00	(26,572.25)
	Total Cash and investments	3,553,330.29	10,539,419.68	10,043,655.47	4,049,094.50
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	16,464.02	0.00	16,464.02	0.00
12190	Other interest receivable	1,579.97	15,055.63	14,636.16	1,999.44
12201	Taxes receivable - current	654,698.74	5,823,601.62	5,804,639.10	673,661.26
12301	Accounts receivable - billed	9,705.86	0.00	9,705.86	0.00
12303	Accounts receivable - booked	465,439.42	3,773,129.28	3,767,295.95	471,272.75
	Total Receivables - current	1,147,888.01	9,611,786.53	9,612,741.09	1,146,933.45
Object 14000 -- Other current assets					
14290	Prepaid expenses - other	689,911.42	0.00	689,911.40	0.02
	Total Other current assets	689,911.42	0.00	689,911.40	0.02

General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 2/28/2019; Period = 0,1,12; Fund = 93*, 95*, 96*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
Fund 951 -- Library Joint Powers Authority					
Object 21000 -- Payables					
21101	Accounts payable	(272,420.42)	2,562,283.91	2,447,904.87	(158,041.38)
21105	Manual accounts payable	(8,397.15)	8,397.15	0.00	0.00
21504	Use tax payable	(653.28)	4,280.91	3,954.33	(326.70)
	Total Payables	(281,470.85)	2,574,961.97	2,451,859.20	(158,368.08)
Object 31000 -- Fund balance					
31591	Committed - cash flow/unexpected expend	(1,982,478.15)	0.00	0.00	(1,982,478.15)
31701	Fund Balance - Unassigned	(2,849,128.85)	0.00	0.00	(2,849,128.85)
31998	Budgetary reserve for encumbrances	0.00	1,118,641.21	1,547,478.61	(428,837.40)
31999	Budgetary fund balance	0.00	845,259.36	699,014.87	146,244.49
	Total Fund balance	(4,831,607.00)	1,963,900.57	2,246,493.48	(5,114,199.91)
Object 33000 -- Control accounts					
33110	Revenue control	0.00	9,613,416.43	19,386,500.21	(9,773,083.78)
33210	Expenditure/expense control	0.00	10,642,413.12	797,330.36	9,845,082.76
33310	Estimated revenue control	0.00	681,219.85	315,886.34	365,333.51
33410	Appropriations control	0.00	17,795.02	529,373.02	(511,578.00)
33510	Encumbrances control	0.00	1,547,478.61	1,118,641.21	428,837.40
	Total Control accounts	0.00	22,502,323.03	22,147,731.14	354,591.89
Object 39000 -- Other equity/net asset accounts					
39110	General journal clearing	0.00	19,935,499.63	19,935,499.63	0.00
	Total Other equity/net asset accounts	0.00	19,935,499.63	19,935,499.63	0.00
	Total Library Joint Powers Authority	278,051.87	67,127,891.41	67,127,891.41	278,051.87
Fund 956 -- Library JPA - Technology					
Object 11000 -- Cash and investments					
11101	Pooled cash	5,104.63	52.50	0.00	5,157.13
11901	Allow for FV of invest w/City-cur unrstr	(32.32)	0.00	0.00	(32.32)
	Total Cash and investments	5,072.31	52.50	0.00	5,124.81
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	21.03	0.00	21.03	0.00
	Total Receivables - current	21.03	0.00	21.03	0.00

General Ledger Balances

Criteria: Summarize By = Report, Fund, Object, Account; As Of = 2/28/2019; Period = 0, 1, 12; Fund = 93*, 95*, 96*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
Fund 956 -- Library JPA - Technology					
Object 31000 -- Fund balance					
31701	Fund Balance - Unassigned	(5,050.22)	0.00	0.00	(5,050.22)
Total Fund balance		(5,050.22)	0.00	0.00	(5,050.22)
Object 33000 -- Control accounts					
33110	Revenue control	0.00	21.03	52.50	(31.47)
Total Control accounts		0.00	21.03	52.50	(31.47)
Total Library JPA - Technology		43.12	73.53	73.53	43.12
Fund 958 -- Library JPA - General Capital Assets					
Object 17000 -- Capital assets					
17210	Infrastructure	579,683.02	0.00	0.00	579,683.02
17211	Accumulated depreciation - infrastructure	(334,655.91)	0.00	0.00	(334,655.91)
17320	Lease improvements - buildings	2,018,031.67	0.00	0.00	2,018,031.67
17321	Accumulated deprec - lease imp-buildings	(1,770,096.15)	0.00	0.00	(1,770,096.15)
17510	Machinery and equipment	2,335,746.77	0.00	0.00	2,335,746.77
17511	Accumulated depreciation - M&E	(1,744,704.04)	0.00	0.00	(1,744,704.04)
17710	Software	3,983.14	0.00	0.00	3,983.14
17711	Accumulated amortization-software	(3,983.14)	0.00	0.00	(3,983.14)
17910	Construction in progress	71,353.85	0.00	0.00	71,353.85
Total Capital assets		1,155,359.21	0.00	0.00	1,155,359.21
Object 31000 -- Fund balance					
31701	Fund Balance - Unassigned	9,081.75	0.00	0.00	9,081.75
Total Fund balance		9,081.75	0.00	0.00	9,081.75
Object 32000 -- Net assets					
32103	Invest in cap assets pr to 4/1/02-Librar	(1,291,588.96)	0.00	0.00	(1,291,588.96)
32106	Investment in capital assets - Library	124,120.75	0.00	0.00	124,120.75
Total Net assets		(1,167,468.21)	0.00	0.00	(1,167,468.21)
Total Library JPA - General Capital Assets		(3,027.25)	0.00	0.00	(3,027.25)
Fund 960 -- Felton Branch Reserve					
Object 11000 -- Cash and investments					
11101	Pooled cash	1,213.76	12.49	0.00	1,226.25

General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 2/28/2019; Period = 0,1,..12; Fund = 93*, 95*, 96*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
Fund 960 -- Felton Branch Reserve					
Object 11000 -- Cash and investments					
11901	Allow for FV of invest w/City-cur unrstr	(7.69)	0.00	0.00	(7.69)
	Total Cash and investments	<u>1,206.07</u>	<u>12.49</u>	<u>0.00</u>	<u>1,218.56</u>
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	5.00	0.00	5.00	0.00
	Total Receivables - current	<u>5.00</u>	<u>0.00</u>	<u>5.00</u>	<u>0.00</u>
Object 31000 -- Fund balance					
31701	Fund Balance - Unassigned	(864.94)	0.00	0.00	(864.94)
	Total Fund balance	<u>(864.94)</u>	<u>0.00</u>	<u>0.00</u>	<u>(864.94)</u>
Object 33000 -- Control accounts					
33110	Revenue control	0.00	5.00	12.49	(7.49)
	Total Control accounts	<u>0.00</u>	<u>5.00</u>	<u>12.49</u>	<u>(7.49)</u>
	Total Felton Branch Reserve	<u>346.13</u>	<u>17.49</u>	<u>17.49</u>	<u>346.13</u>
Fund 961 -- Library JPA - Vehicle Replacement					
Object 11000 -- Cash and investments					
11101	Pooled cash	445,048.24	4,578.65	0.00	449,626.89
11901	Allow for FV of invest w/City-cur unrstr	(2,817.96)	0.00	0.00	(2,817.96)
	Total Cash and investments	<u>442,230.28</u>	<u>4,578.65</u>	<u>0.00</u>	<u>446,808.93</u>
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	1,833.78	0.00	1,833.78	0.00
	Total Receivables - current	<u>1,833.78</u>	<u>0.00</u>	<u>1,833.78</u>	<u>0.00</u>
Object 31000 -- Fund balance					
31701	Fund Balance - Unassigned	(440,336.92)	0.00	0.00	(440,336.92)
	Total Fund balance	<u>(440,336.92)</u>	<u>0.00</u>	<u>0.00</u>	<u>(440,336.92)</u>
Object 33000 -- Control accounts					
33110	Revenue control	0.00	1,833.78	4,578.65	(2,744.87)
	Total Control accounts	<u>0.00</u>	<u>1,833.78</u>	<u>4,578.65</u>	<u>(2,744.87)</u>
	Total Library JPA - Vehicle Replacement	<u>3,727.14</u>	<u>6,412.43</u>	<u>6,412.43</u>	<u>3,727.14</u>

General Ledger Balances

Criteria: Summarize By = Report, Fund, Object, Account; As Of = 2/28/2019; Period = 0, 1, .. 12; Fund = 93*, 95*, 96*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
Fund 962 -- Library JPA Trusts					
Object 11000 -- Cash and investments					
11101	Pooled cash	17,507.01	180.12	0.00	17,687.13
11901	Allow for FV of invest w/City-cur unistr	(86.70)	0.00	0.00	(86.70)
	Total Cash and investments	<u>17,420.31</u>	<u>180.12</u>	<u>0.00</u>	<u>17,600.43</u>
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	72.15	0.00	72.15	0.00
	Total Receivables - current	<u>72.15</u>	<u>0.00</u>	<u>72.15</u>	<u>0.00</u>
Object 33000 -- Control accounts					
33110	Revenue control	0.00	72.15	180.12	(107.97)
	Total Control accounts	<u>0.00</u>	<u>72.15</u>	<u>180.12</u>	<u>(107.97)</u>
	Total Library JPA Trusts	<u>17,492.46</u>	<u>252.27</u>	<u>252.27</u>	<u>17,492.46</u>
	Total	<u>282,971.27</u>	<u>67,164,119.81</u>	<u>67,164,119.81</u>	<u>282,971.27</u>