

TO: Library Joint Powers Authority Board
 FROM: Cheryl Fyfe, City of Santa Cruz Acting Finance Director 10/02/19
 RE: Library Financial Dashboard Report for the Quarter ended June 2019



Jun 19 Report
Preliminary,
Unaudited

Contained herein is the preliminary, UNAUDITED Library Financial Dashboard summary report for the month ended June 2019. At month's end, the NET operating results were <\$79,133> with year-to-date net operating results of <\$439,329>. In general, preliminary revenues are ahead of the budget target by 2.0% and expenditures are under budget by 2.9%.

Net Operations (major accounts)	Last Quarter Results			Fiscal Year to Date	Percent of Budget Comparison		Positive / (Negative)
	April	May	June		YTD Actuals	Months completed	
Revenue:							
(1) Sales Tax	\$ 727,299	\$ 509,946	\$ 709,292	\$ 8,490,129	104.6%	100.0%	4.6%
MOE - Member Contributions	471,164	471,273	471,273	5,652,217	99.9%	100.0%	(0.1%)
Other Revenue	30,743	11,351	48,419	292,364	77.7%	100.0%	(22.3%)
TOTAL REVENUES	\$ 1,229,206	\$ 992,570	\$ 1,228,983	\$ 14,434,710	102.0%	100.0%	2.0%
Expenditures:							
(2) Payroll	\$ 779,090	\$ 1,150,051	\$ 827,766	\$ 10,426,493	101.9%	99.5%	(2.4%)
Books (w/Grants)	44,874	105,396	113,693	1,624,502	83.6%	100.0%	16.4%
Janitorial Services	25,857	22,360	54,645	301,570	96.9%	100.0%	3.1%
Building and Facility	28,559	23,033	38,590	257,045	71.4%	100.0%	28.6%
Rent (Equip, Building, Land)	20,663	18,301	20,663	244,606	100.3%	100.0%	(0.3%)
Utilities	48,844	24,559	59,599	454,253	102.2%	100.0%	(2.2%)
(3) Other expenditures	98,532	235,763	193,160	1,831,316	87.4%	100.0%	12.6%
TOTAL EXPENDITURES	\$ 1,046,418	\$ 1,579,463	\$ 1,308,116	\$ 14,874,039	97.1%	100.0%	2.9%
Net Gain / (Loss)	\$ 182,788	\$ (586,893)	\$ (79,133)	\$ (439,329)			

Key Balance Sheet items	April		May		June		Trust Current Assets	
	Balance	Change	Balance	Change	Balance	Change	Balance	Change
(4) Equipment Reserve	455,306	457,125	455,513	455,513	455,513	455,513	Trust	97,821
(4) 20% Reserve	2,861,344	2,861,344	2,861,344	2,861,344	2,861,344	2,861,344	Leet-Corday	13,534
Fund Balance-Beginning Available	1,836,888	2,017,857	1,432,576	1,432,576	1,432,576	1,432,576	Morely	46,928
Net Change in Fund Balance	182,788	(586,893)	(79,133)	(79,133)	(79,133)	(79,133)	Hale	
(5) Fund Balance-Ending Available	2,019,676	1,430,964	1,353,443	1,353,443	1,353,443	1,353,443	Gruber	

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 \$814,754 CalPERS paydown of the Library's portion of the unfunded pension liability was recorded.

(3) For the month ended in June, the four largest expenditures within 'Other expenditures' included: [Financial services - outside at \$45k], [Library functional supplies at \$27k], [Miscellaneous supplies and services at \$19k], and [Software maintenance services at \$11k].

(4) 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%.

(5) 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 = 6/30/2019; Period = 0,1,1,12; Fund = 951

	4/30/2019 Month-To-Date Actual	5/31/2019 Month-To-Date Actual	6/30/2019 Month-To-Date Actual	Acct	Title
Fund 951 -- Library Joint Powers Authority					
Expenditures					
Object 51000 -- PERSONNEL SERVICES					
	391,045.82	596,751.85	428,765.05	51110	Regular full time
	66,948.39	104,056.36	73,676.03	51111	Regular part time
	0.00	374.62	172.21	51114	Overtime
	16,624.16	778.86	7,681.95	51115	Termination pay
	157,015.98	95,436.37	64,786.32	51122	Temporary
	755.25	0.00	112.84	51130	Other pay
	0.00	0.00	825.07	51132	Special vacation pay
	282.00	389.00	306.50	51150	Vehicle-phone-data allowance
	27,211.77	41,514.03	29,407.86	51201	Retirement contribution
	3,988.57	4,801.29	3,509.67	51202	F.I.C.A.
	56,979.28	87,026.64	62,394.65	51203	PERS unfunded liability
	0.00	124,842.60	0.00	51206	PERS Unfunded payment
	103,275.72	153,594.43	109,223.00	51210	Group health insurance
	7,504.24	11,166.27	7,968.41	51212	Group dental insurance
	1,250.68	1,871.85	1,335.05	51213	Vision insurance
	7,408.94	10,853.74	7,801.59	51214	Medicare insurance
	311.40	314.86	358.99	51215	Employee assistance program
	140.72	214.17	152.77	51220	Group life insurance
	2,812.01	4,247.08	3,019.62	51221	Disability insurance
	4,055.14	6,031.70	4,397.76	51230	Unemployment insurance
	20,309.00	30,628.08	21,870.82	51240	Workers' compensation
	(88,872.13)	0.00	0.00	51910	Intrafund labor - credit
Total PERSONNEL SERVICES	1,274,893.80	1,274,893.80	827,766.16		
Object 52000 -- SERVICES					
	676.57	697.19	1,264.53	52131	Claims management services - outside
	38,584.50	41,721.50	45,271.50	52135	Financial services - outside
	109.03	123.57	251.91	52150	Merchant bank fees
	192.14	192.94	385.08	52155	Courier services
	4,571.00	(7,249.59)	54,285.28	52199	Other professional & technical services

Financial Status Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 6/30/2019; Period = 0,1,12; Fund = 951

	4/30/2019 Month-To-Date Actual	5/31/2019 Month-To-Date Actual	6/30/2019 Month-To-Date Actual	Acct	Title
Fund 951 -- Library Joint Powers Authority					
Expenditures					
Object 52000 -- SERVICES					
6,130.32	5,757.12	10,164.01	52201		Water, sewer and refuse
25,856.55	22,359.72	54,645.14	52211		Janitorial services
0.00	1,431.26	1,491.26	52226		Vehicle work order charges - internal
0.00	1,116.26	943.63	52227		Vehicle fuel island charges - internal
932.92	0.00	1,797.79	52240		Office equipment operation/maint
0.00	2,067.07	1,563.20	52241		Vehicle maintenance costs - outside
1,755.82	0.00	0.00	52244		Other equipment operation/maintenance
28,558.80	23,032.67	38,589.70	52246		Building and facility o & m - outside
1,564.16	3,188.47	7,192.25	52247		Landscaping maintenance services
5,810.48	13,448.29	10,626.60	52248		Software maintenance services
20,663.00	18,301.00	20,663.00	52261		Equipment, building and land rentals
(50.60)	454.34	232.46	52302		Travel and meetings
7,471.12	6,766.14	5,763.78	52304		Training
5,703.87	4,942.49	45,396.25	52403		Telecommunications service - outside
3,120.00	3,120.00	3,120.00	52932		Liability insurance/surety bonds-interna
1,695.00	0.00	0.00	52933		Liability insurance/surety bonds-outside
96.80	191.09	333.83	52960		Advertising
880.00	220.00	620.00	52961		Dues and memberships
634.54	0.00	756.76	52972		Printing and binding-outside
Total SERVICES	154,956.02	141,881.53	298,884.96		
Object 53000 -- SUPPLIES					
763.13	782.09	1,174.50	53101		Postage charges
1,222.39	1,623.28	1,871.71	53102		Office supplies
44,071.60	94,633.95	111,022.80	53106		Books and periodicals
802.44	10,762.50	2,670.26	53107		Books and periodicals-grants & donations
0.00	1,163.30	1,022.88	53108		Safety clothing and equipment
0.00	0.00	368.55	53109		Copier supplies
8,683.97	12,292.80	26,532.06	53112		Library functional supplies
2,779.41	1,413.40	4,016.48	53113		Janitorial supplies

Financial Status Balances

Criteria: Summarize By = Report,Fund, Object, Account; As Of = 6/30/2019; Period = 0, 1, 12; Fund = 951

	4/30/2019 Month-To-Date Actual	5/31/2019 Month-To-Date Actual	6/30/2019 Month-To-Date Actual	Acct	Title
Fund 951 -- Library Joint Powers Authority					
Expenditures					
Object 53000 -- SUPPLIES	27,285.44	12,845.92	3,640.00	53311	Electricity
	9,724.73	1,013.20	398.93	53312	Natural gas
Total SUPPLIES	95,333.11	136,530.44	152,718.17		
Object 54000 -- OTHER MATERIALS AND SERVICES	16,928.59	21,904.74	18,714.01	54990	Miscellaneous supplies and services
Total OTHER MATERIALS AND SERVICES	110.74	21,904.74	18,714.01		
Object 56000 -- OTHER CHARGES	110.74	26.99	161.70	56995	Refunded fees and fines
Total OTHER CHARGES	110.74	26.99	161.70		
Object 57000 -- CAPITAL OUTLAY	0.00	0.00	5,453.28	57401	Office furniture/equipment
	0.00	608.94	0.00	57402	Vehicle equipment
	0.00	3,660.25	4,417.83	57409	Computer equipment
Total CAPITAL OUTLAY	0.00	4,269.19	9,871.11		
Total Expenditures	1,046,375.40	1,579,506.69	1,308,116.11		
Revenues					
Object 41000 -- TAXES	727,299.08	509,945.96	709,291.89	41211	Sales and use tax
Total TAXES	727,299.08	509,945.96	709,291.89		
Object 43000 -- GRANTS	471,164.31	471,272.75	471,272.75	43311	Maintenance of effort contributions
Total GRANTS	471,164.31	471,272.75	471,272.75		
Object 46000 -- MISCELLANEOUS REVENUES	12,956.04	0.00	0.00	46110	Pooled cash and investment interest
	2,158.28	2,730.50	2,558.35	46190	Interest earnings - other
	1,664.00	0.00	10,096.00	46309	Donations - library - Friends of the Lib
	12,994.49	8,620.64	16,656.24	46910	Miscellaneous operating revenue

Financial Status Balances

Criteria: Summarize By = Report,Fund, Object, Account; As Of = 6/30/2019; Period = 0, 1, 12; Fund = 951

4/30/2019		5/31/2019		6/30/2019		
Month-To-Date	Month-To-Date	Month-To-Date	Month-To-Date	Month-To-Date	Month-To-Date	Title
Actual	Actual	Actual	Actual	Actual	Acct	
Fund 951 -- Library Joint Powers Authority						
Revenues						
Object 46000 -- MISCELLANEOUS REVENUES						
20.00	0.00	0.00	0.00	0.00	46916	Cash over/short
0.00	0.00	(21.74)	46990	Miscellaneous non-operating revenue		
Total MISCELLANEOUS REVENUES	11,351.14	29,288.85				
Object 49000 -- OTHER FINANCING SOURCES						
949.91	0.00	19,129.88	49122	From Library Private Trust Fund		
Total OTHER FINANCING SOURCES	0.00	19,129.88				
Total Revenues	1,229,206.11	992,569.85	1,228,983.37			
Total Library Joint Powers Authority	(586,936.84)	(79,132.74)				
Total	182,830.71	(586,936.84)				

General Ledger Balances

Criteria: Summarize By = Report,Fund, Object,Account; As Of = 6/30/2019; 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	7,801.85	11,426.12	221,819.60
11901	Allow for FV of invest w/City-cur unstr	(1,459.12)	0.00	0.00	(1,459.12)
Total Cash and investments		223,984.75	7,801.85	11,426.12	220,360.48
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	898.60	0.00	898.60	0.00
Total Receivables - current		898.60	0.00	898.60	0.00
Object 31000 -- Fund balance					
31999	Budgetary fund balance	0.00	4,545.33	0.00	4,545.33
Total Fund balance		0.00	4,545.33	0.00	4,545.33
Object 32000 -- Net assets					
32311	Net assets held in trust-library prog.	(224,883.35)	0.00	0.00	(224,883.35)
Total Net assets		(224,883.35)	0.00	0.00	(224,883.35)
Object 33000 -- Control accounts					
33110	Revenue control	0.00	5,202.12	7,801.85	(2,599.73)
33210	Expenditure/expense control	0.00	7,122.60	0.00	7,122.60
33410	Appropriations control	0.00	0.00	4,545.33	(4,545.33)
Total Control accounts		0.00	12,324.72	12,347.18	(22.46)
Total McCaskill - Local History		0.00	24,671.90	24,671.90	0.00
Fund 932 -- McCaskill - Visually Impaired					
Object 11000 -- Cash and investments					
11101	Pooled cash	210,779.82	7,294.35	16,030.86	202,043.31
11901	Allow for FV of invest w/City-cur unstr	(1,363.09)	0.00	0.00	(1,363.09)
Total Cash and investments		209,416.73	7,294.35	16,030.86	200,680.22
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	852.60	0.00	852.60	0.00
Total Receivables - current		852.60	0.00	852.60	0.00
Object 32000 -- Net assets					
32311	Net assets held in trust-library prog.	(210,269.33)	0.00	0.00	(210,269.33)
Total Net assets		(210,269.33)	0.00	0.00	(210,269.33)

General Ledger Balances

Criteria: Summarize By = Report,Fund, Object,Account; As Of = 6/30/2019; 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	4,876.18	7,294.35	(2,418.17)
33210	Expenditure/expense control	0.00	12,007.28	0.00	12,007.28
Total Control accounts		0.00	16,883.46	7,294.35	9,589.11
Total McCaskill - Visually Impaired		0.00	24,177.81	24,177.81	0.00
Fund 933 -- Estate Proceeds - Finkeldey					
Object 11000 -- Cash and investments					
11101	Pooled cash	9,145.97	316.48	174.57	9,287.88
11901	Allow for FV of invest w/City-cur unrstr	(58.53)	0.00	0.00	(58.53)
Total Cash and investments		9,087.44	316.48	174.57	9,229.35
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.	(9,124.96)	0.00	0.00	(9,124.96)
Total Net assets		(9,124.96)	0.00	0.00	(9,124.96)
Object 33000 -- Control accounts					
33110	Revenue control	0.00	212.09	316.48	(104.39)
33410	Appropriations control	0.00	0.00	40.47	(40.47)
Total Control accounts		0.00	212.09	356.95	(144.86)
Total Estate Proceeds - Finkeldey		0.00	569.04	569.04	0.00
Fund 934 -- Whalen Estate - Felton Branch					
Object 11000 -- Cash and investments					
11101	Pooled cash	96,418.30	3,336.71	1,840.54	97,914.47
11901	Allow for FV of invest w/City-cur unrstr	(610.50)	0.00	0.00	(610.50)
Total Cash and investments		95,807.80	3,336.71	1,840.54	97,303.97

General Ledger Balances

Criteria: Summarize By = Report, Fund, Object, Account; As Of = 6/30/2019; Period = 0, 1, ., 12; Fund = 93*, 95*, 96*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
Fund 934 -- Whalen Estate - Felton Branch					
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
Object 32000 -- Net assets					
32311	Net assets held in trust-library prog.	(96,205.09)	0.00	0.00	(96,205.09)
	Total Net assets	(96,205.09)	0.00	0.00	(96,205.09)
Object 33000 -- Control accounts					
33110	Revenue control	0.00	2,237.83	3,336.71	(1,098.88)
	Total Control accounts	0.00	2,237.83	3,336.71	(1,098.88)
	Total Whalen Estate - Felton Branch	0.00	5,574.54	5,574.54	0.00
Fund 935 -- Robert Leet-Corday Estate					
Object 11000 -- Cash and investments					
11101	Pooled cash	96,930.23	3,354.41	1,850.29	98,434.35
11901	Allow for FV of invest w/City-cur unrstr	(613.74)	0.00	0.00	(613.74)
	Total Cash and investments	96,316.49	3,354.41	1,850.29	97,820.61
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.	(96,715.88)	0.00	0.00	(96,715.88)
	Total Net assets	(96,715.88)	0.00	0.00	(96,715.88)
Object 33000 -- Control accounts					
33110	Revenue control	0.00	2,249.68	3,354.41	(1,104.73)
	Total Control accounts	0.00	2,249.68	3,354.41	(1,104.73)
	Total Robert Leet-Corday Estate	0.00	5,604.09	5,604.09	0.00
Fund 936 -- Morley Estate-La Selva Branch					
Object 11000 -- Cash and investments					
11101	Pooled cash	13,410.98	464.10	256.00	13,619.08
11901	Allow for FV of invest w/City-cur unrstr	(84.92)	0.00	0.00	(84.92)
	Total Cash and investments	13,326.06	464.10	256.00	13,534.16

General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 6/30/2019; Period = 0,1,1,12; 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 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
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.	(13,381.32)	0.00	0.00	(13,381.32)
	Total Net assets	(13,381.32)	0.00	0.00	(13,381.32)
Object 33000 -- Control accounts					
33110	Revenue control	0.00	311.26	464.10	(152.84)
33410	Appropriations control	0.00	0.00	13,260.00	(13,260.00)
	Total Control accounts	0.00	311.26	13,724.10	(13,412.84)
	Total Morley Estate-La Selva Branch	0.00	14,035.36	14,035.36	0.00
Fund 937 -- Hale Trust-Scotts Valley Branch					
Object 11000 -- Cash and investments					
11101	Pooled cash	46,500.69	1,609.20	887.63	47,222.26
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	1,609.20	887.63	46,927.83
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.	(46,397.86)	0.00	0.00	(46,397.86)
	Total Net assets	(46,397.86)	0.00	0.00	(46,397.86)
Object 33000 -- Control accounts					
33110	Revenue control	0.00	1,079.23	1,609.20	(529.97)
	Total Control accounts	0.00	1,079.23	1,609.20	(529.97)
	Total Hale Trust-Scotts Valley Branch	0.00	2,688.43	2,688.43	0.00

General Ledger Balances

Criteria: Summarize By = Report,Fund, Object,Account; As Of = 6/30/2019; 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 11000 -- Cash and investments					
11101	Pooled cash	(51.42)	1,001.73	950.31	0.00
Total Cash and investments		(51.42)	1,001.73	950.31	0.00
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	(116.34)	116.34	0.00	0.00
Total Receivables - current		(116.34)	116.34	0.00	0.00
Object 31000 -- Fund balance					
31999	Budgetary fund balance	0.00	1,095.35	1,095.35	0.00
Total Fund balance		0.00	1,095.35	1,095.35	0.00
Object 32000 -- Net assets					
32311	Net assets held in trust-library prog.	167.76	0.00	0.00	167.76
Total Net assets		167.76	0.00	0.00	167.76
Object 33000 -- Control accounts					
33110	Revenue control	0.00	0.40	116.54	(116.14)
33210	Expenditure/expense control	0.00	949.91	1,001.53	(51.62)
33410	Appropriations control	0.00	1,095.35	1,095.35	0.00
Total Control accounts		0.00	2,045.66	2,213.42	(167.76)
Object 39000 -- Other equity/net asset accounts					
39110	General journal clearing	0.00	47.76	47.76	0.00
Total Other equity/net asset accounts		0.00	47.76	47.76	0.00
Total Anna Gruber Living Trust		0.00	4,306.84	4,306.84	0.00
Fund 951 -- Library Joint Powers Authority					
Object 11000 -- Cash and investments					
11101	Pooled cash	3,579,902.54	15,423,865.27	15,249,991.30	3,753,776.51
11901	Allow for FV of invest w/City-cur untrstr	(26,572.25)	0.00	0.00	(26,572.25)
Total Cash and investments		3,553,330.29	15,423,865.27	15,249,991.30	3,727,204.26
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	32,263.19	31,284.81	2,558.35
12201	Taxes receivable - current	654,698.74	10,440,055.08	10,385,461.93	709,291.89
12301	Accounts receivable - billed	9,705.86	3,718.89	9,705.86	3,718.89

General Ledger Balances

Criteria: Summarize By = Report,Fund, Object,Account; As Of = 6/30/2019; 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 12000 -- Receivables - current					
12303	Accounts receivable - booked	465,439.42	7,071,930.09	7,066,096.76	471,272.75
	Total Receivables - current	<u>1,147,888.01</u>	<u>17,547,967.25</u>	<u>17,509,013.38</u>	<u>1,186,841.88</u>
Object 14000 -- Other current assets					
14290	Prepaid expenses - other	689,911.42	0.00	689,911.40	0.02
	Total Other current assets	<u>689,911.42</u>	<u>0.00</u>	<u>689,911.40</u>	<u>0.02</u>
Object 21000 -- Payables					
21101	Accounts payable	(272,420.42)	3,649,355.56	3,619,858.04	(242,922.90)
21105	Manual accounts payable	(8,397.15)	8,397.15	783.14	(783.14)
21504	Use tax payable	(653.28)	6,461.12	5,818.34	(10.50)
	Total Payables	<u>(281,470.85)</u>	<u>3,664,213.83</u>	<u>3,626,459.52</u>	<u>(243,716.54)</u>
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	(3,127,180.72)	0.00	0.00	(3,127,180.72)
31998	Budgetary reserve for encumbrances	0.00	1,733,074.86	1,760,942.53	(27,867.67)
31999	Budgetary fund balance	0.00	1,666,074.46	790,978.26	875,096.20
	Total Fund balance	<u>(5,109,658.87)</u>	<u>3,399,149.32</u>	<u>2,551,920.79</u>	<u>(4,262,430.34)</u>
Object 33000 -- Control accounts					
33110	Revenue control	0.00	17,574,548.95	32,009,259.21	(14,434,710.26)
33210	Expenditure/expense control	0.00	15,912,012.96	1,037,973.45	14,874,039.51
33310	Estimated revenue control	0.00	711,219.85	649,738.05	61,481.80
33410	Appropriations control	0.00	79,758.41	1,016,336.41	(936,578.00)
33510	Encumbrances control	0.00	1,760,942.53	1,733,074.86	27,867.67
	Total Control accounts	<u>0.00</u>	<u>36,038,482.70</u>	<u>36,446,381.98</u>	<u>(407,899.28)</u>
Object 39000 -- Other equity/net asset accounts					
39110	General journal clearing	0.00	35,807,876.47	35,807,876.47	0.00
	Total Other equity/net asset accounts	<u>0.00</u>	<u>35,807,876.47</u>	<u>35,807,876.47</u>	<u>0.00</u>
	Total Library Joint Powers Authority	<u>0.00</u>	<u>111,881,554.84</u>	<u>111,881,554.84</u>	<u>0.00</u>
Fund 956 -- Library JPA - Technology					
Object 11000 -- Cash and investments					
11101	Pooled cash	5,104.63	176.63	97.44	5,183.82

General Ledger Balances

Criteria: Summarize By = Report,Fund, Object,Account; As Of = 6/30/2019; 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 11000 -- Cash and investments					
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	176.63	97.44	5,151.50
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
Object 31000 -- Fund balance					
31701	Fund Balance - Unassigned	(5,093.34)	0.00	0.00	(5,093.34)
Total Fund balance		(5,093.34)	0.00	0.00	(5,093.34)
Object 33000 -- Control accounts					
33110	Revenue control	0.00	118.47	176.63	(58.16)
Total Control accounts		0.00	118.47	176.63	(58.16)
Total Library JPA - Technology		0.00	295.10	295.10	0.00
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 - infrastruc	(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	12,109.00	0.00	0.00	12,109.00
Total Fund balance		12,109.00	0.00	0.00	12,109.00
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)

General Ledger Balances

Criteria: Summarize By = Report,Fund, Object,Account; As Of = 6/30/2019; Period = 0,1,12; Fund = 93*, 95*, 96*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
Fund 958 -- Library JPA - General Capital Assets					
Object 32000 -- Net assets					
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	0.00	0.00	0.00	0.00
Fund 960 -- Felton Branch Reserve					
Object 11000 -- Cash and investments					
11101	Pooled cash	1,213.76	41.99	23.16	1,232.59
11901	Allow for FV of invest w/City-cur unrstr	(7.69)	0.00	0.00	(7.69)
	Total Cash and investments	1,206.07	41.99	23.16	1,224.90
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	5.00	0.00	5.00	0.00
	Total Receivables - current	5.00	0.00	5.00	0.00
Object 31000 -- Fund balance					
31701	Fund Balance - Unassigned	(1,211.07)	0.00	0.00	(1,211.07)
	Total Fund balance	(1,211.07)	0.00	0.00	(1,211.07)
Object 33000 -- Control accounts					
33110	Revenue control	0.00	28.16	41.99	(13.83)
	Total Control accounts	0.00	28.16	41.99	(13.83)
	Total Felton Branch Reserve	0.00	70.15	70.15	0.00
Fund 961 -- Library JPA - Vehicle Replacement					
Object 11000 -- Cash and investments					
11101	Pooled cash	445,048.24	15,401.55	8,495.52	451,954.27
11901	Allow for FV of invest w/City-cur unrstr	(2,817.96)	0.00	0.00	(2,817.96)
	Total Cash and investments	442,230.28	15,401.55	8,495.52	449,136.31
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	1,833.78	0.00	1,833.78	0.00
	Total Receivables - current	1,833.78	0.00	1,833.78	0.00
Object 31000 -- Fund balance					
31701	Fund Balance - Unassigned	(444,064.06)	0.00	0.00	(444,064.06)
	Total Fund balance	(444,064.06)	0.00	0.00	(444,064.06)

General Ledger Balances

Criteria: Summarize By = Report, Fund, Object, Account; As Of = 6/30/2019; Period = 0, 1, ..12; Fund = 93*, 95*, 96*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
Fund 961 -- Library JPA - Vehicle Replacement					
Object 33000 -- Control accounts					
33110	Revenue control	0.00	10,329.30	15,401.55	(5,072.25)
Total Control accounts		0.00	10,329.30	15,401.55	(5,072.25)
Total Library JPA - Vehicle Replacement		0.00	25,730.85	25,730.85	0.00
Fund 962 -- Library JPA Trusts					
Object 11000 -- Cash and investments					
11101	Pooled cash	17,507.01	605.86	334.20	17,778.67
11901	Allow for FV of invest w/City-cur unrstr	(86.70)	0.00	0.00	(86.70)
Total Cash and investments		17,420.31	605.86	334.20	17,691.97
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	72.15	0.00	72.15	0.00
Total Receivables - current		72.15	0.00	72.15	0.00
Object 31000 -- Fund balance					
31701	Fund Balance - Unassigned	(17,492.46)	0.00	0.00	(17,492.46)
Total Fund balance		(17,492.46)	0.00	0.00	(17,492.46)
Object 33000 -- Control accounts					
33110	Revenue control	0.00	406.35	605.86	(199.51)
Total Control accounts		0.00	406.35	605.86	(199.51)
Total Library JPA Trusts		0.00	1,012.21	1,012.21	0.00
Total		0.00	111,990,291.16	111,990,291.16	0.00

Financial Status Balances

Criteria: Summarize By = Report,Fund,Objct,Account; As Of = 6/30/2019; Period = 0.1..12; Fund = 951

Acct	Title	Year-To-Date Ado Budget	Year-To-Date Adj Budget	Year-To-Date Adjustments	Year-To-Date Actual	Year-To-Date Encumbrances	Edgt. to Act. Variance	Pct. Spent
Fund 951 -- Library Joint Powers Authority								
Expenditures								
Object 51000 -- PERSONNEL SERVICES								
51110	Regular full time	5,303,814.00	5,303,814.00	0.00	5,124,953.73	0.00	178,860.27	96.6%
51111	Regular part time	817,895.00	817,895.00	0.00	814,215.12	0.00	3,679.88	99.6%
51114	Overtime	6,500.00	6,500.00	0.00	2,368.39	0.00	4,131.61	36.4%
51115	Termination pay	0.00	0.00	0.00	30,541.80	0.00	(30,541.80)	0.0%
51122	Temporary	839,358.00	939,358.00	100,000.00	1,715,000.55	0.00	(775,642.55)	182.6%
51130	Other pay	0.00	0.00	0.00	3,477.95	0.00	(3,477.95)	0.0%
51132	Special vacation pay	0.00	0.00	0.00	18,587.89	0.00	(18,587.89)	0.0%
51150	Vehicle-phone-data allowance	3,384.00	3,384.00	0.00	3,396.25	0.00	(12.25)	100.4%
51201	Retirement contribution	391,233.00	391,233.00	0.00	348,467.12	0.00	42,765.88	89.1%
51202	F.I.C.A.	0.00	0.00	0.00	42,664.90	0.00	(42,664.90)	0.0%
51203	PERS unfunded liability	814,743.00	814,743.00	0.00	736,069.66	0.00	78,673.34	90.3%
51206	PERS Unfunded payment	0.00	0.00	0.00	814,754.00	0.00	(814,754.00)	0.0%
51210	Group health insurance	1,295,081.00	1,295,081.00	0.00	1,215,260.91	0.00	79,820.09	93.8%
51212	Group dental insurance	89,026.00	89,026.00	0.00	90,060.99	0.00	(1,034.99)	101.2%
51213	Vision insurance	15,110.00	15,110.00	0.00	14,984.16	0.00	125.84	99.2%
51214	Medicare insurance	82,119.00	82,119.00	0.00	93,284.71	0.00	(11,165.71)	113.6%
51215	Employee assistance program	3,944.00	3,944.00	0.00	3,769.60	0.00	174.40	95.6%
51220	Group life insurance	1,839.00	1,839.00	0.00	1,709.46	0.00	129.54	93.0%
51221	Disability insurance	72,974.00	72,974.00	0.00	35,681.82	0.00	37,292.18	48.9%
51230	Unemployment insurance	44,942.00	44,942.00	0.00	51,458.85	0.00	(6,516.85)	114.5%
51240	Workers' compensation	234,017.00	234,017.00	0.00	260,479.61	0.00	(26,462.61)	111.3%
51250	Temp employee benefits - budget only	117,513.00	117,513.00	0.00	0.00	0.00	117,513.00	0.0%
51910	Intrafund labor - credit	0.00	0.00	0.00	(869,894.32)	0.00	869,894.32	0.0%
Total PERSONNEL SERVICES		10,133,492.00	10,233,492.00	100,000.00	10,551,293.15	0.00	(317,801.15)	103.1%
Object 52000 -- SERVICES								
52131	Claims management services - outside	12,000.00	12,000.00	0.00	7,548.48	0.00	4,451.52	62.9%
52135	Financial services - outside	550,738.00	550,738.00	0.00	487,647.00	0.00	63,091.00	88.5%
52145	Security patrols - City Hall	7,899.00	7,899.00	0.00	778.67	0.00	7,120.33	9.9%
52150	Merchant bank fees	2,500.00	2,500.00	0.00	1,476.01	0.00	1,023.99	59.0%
52155	Courier services	2,000.00	2,000.00	0.00	2,281.28	118.72	(400.00)	120.0%
52199	Other professional & technical services	47,000.00	85,260.00	38,260.00	88,817.16	15,229.32	(18,786.48)	122.0%
52201	Water, sewer and refuse	69,115.00	69,115.00	0.00	80,270.92	0.00	(11,155.92)	116.1%
52202	Hazardous materials disposal	1,000.00	1,000.00	0.00	1,276.50	0.00	(276.50)	127.7%
52211	Janitorial services	266,276.00	311,276.00	45,000.00	301,570.39	0.00	9,705.61	96.9%
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Financial Status Balances

Criteria: Summarize By = Report, Fund, Object, Account; As Of = 6/30/2019; Period = 0, 1, 12; Fund = 951

Acct Title	Year-To-Date	Year-To-Date	Year-To-Date	Year-To-Date	Year-To-Date	Year-To-Date	Pct. Spent
	Ado Budget	Adj Budget	Adjustments	Actual	Encumbrances	Variance	
Fund 951 -- Library Joint Powers Authority							
Expenditures							
Object 52000 -- SERVICES							
52223 Equip annual inventory charge - internal	4,690.00	4,690.00	0.00	0.00	0.00	4,690.00	0.0%
52226 Vehicle work order charges - internal	22,000.00	22,000.00	0.00	17,988.81	0.00	4,011.19	81.8%
52227 Vehicle fuel island charges - internal	15,985.00	15,985.00	0.00	12,384.20	0.00	3,600.80	77.5%
52240 Office equipment operation/maint	3,600.00	3,600.00	0.00	7,073.44	0.00	(3,473.44)	196.5%
52241 Vehicle maintenance costs - outside	6,500.00	6,500.00	0.00	3,650.99	0.00	2,849.01	56.2%
52244 Other equipment operation/maintenance	8,050.00	8,050.00	0.00	5,490.97	0.00	2,559.03	68.2%
52246 Building and facility o & m - outside	181,803.00	359,803.00	178,000.00	257,044.90	0.00	102,758.10	71.4%
52247 Landscaping maintenance services	45,700.00	45,700.00	0.00	16,582.95	0.00	29,117.05	36.3%
52248 Software maintenance services	361,321.00	348,719.44	(12,601.56)	284,227.48	12,519.63	51,972.33	85.1%
52249 Hardware maintenance services	47,000.00	47,000.00	0.00	33,716.06	0.00	13,283.94	71.7%
52261 Equipment, building and land rentals	243,943.00	243,943.00	0.00	244,606.00	0.00	(663.00)	100.3%
52302 Travel and meetings	12,350.00	12,350.00	0.00	3,462.72	0.00	8,887.28	28.0%
52304 Training	81,500.00	81,500.00	0.00	64,295.70	0.00	17,204.30	78.9%
52403 Telecommunications service - outside	169,625.00	169,625.00	0.00	162,594.12	0.00	7,030.88	95.9%
52932 Liability insurance/surety bonds-interna	37,442.00	37,442.00	0.00	37,440.00	0.00	2.00	100.0%
52933 Liability insurance/surety bonds-outside	42,724.00	42,724.00	0.00	48,866.00	0.00	(6,142.00)	114.4%
52960 Advertising	17,610.00	17,610.00	0.00	11,401.84	0.00	6,208.16	64.7%
52961 Dues and memberships	35,162.00	35,162.00	0.00	31,739.00	0.00	3,423.00	90.3%
52972 Printing and binding-outside	24,600.00	24,600.00	0.00	11,251.20	0.00	13,348.80	45.7%
Total SERVICES	2,320,133.00	2,568,791.44	248,658.44	2,225,482.79	27,867.67	315,440.98	87.7%
Object 53000 -- SUPPLIES							
53101 Postage charges	6,000.00	6,000.00	0.00	7,394.88	0.00	(1,394.88)	123.2%
53102 Office supplies	18,200.00	18,200.00	0.00	15,921.94	0.00	2,278.06	87.5%
53106 Books and periodicals	1,157,837.00	1,619,230.63	461,393.63	1,338,880.30	0.00	280,350.33	82.7%
53107 Books and periodicals-grants & donations	2,650.00	5,271.71	2,621.71	19,874.37	0.00	(14,602.66)	377.0%
53108 Safety clothing and equipment	12,810.00	12,810.00	0.00	8,099.88	0.00	4,710.12	63.2%
53109 Copier supplies	5,900.00	5,900.00	0.00	270.28	0.00	5,629.72	4.6%
53112 Library functional supplies	141,500.00	141,500.00	0.00	152,747.32	0.00	(11,247.32)	107.9%
53113 Janitorial supplies	21,000.00	21,000.00	0.00	26,587.05	0.00	(5,587.05)	126.6%
53311 Electricity	177,800.00	177,800.00	0.00	178,322.05	0.00	(522.05)	100.3%
53312 Natural gas	28,000.00	28,000.00	0.00	33,066.71	0.00	(5,066.71)	118.1%
Total SUPPLIES	1,571,697.00	2,035,712.34	464,015.34	1,781,164.78	0.00	254,547.56	87.5%

Financial Status Balances

Criteria: Summarize By = Report,Fund,Objct,Account; As Of = 6/30/2019; Period = 0.1..12; Fund = 951

Acct	Title	Year-To-Date Ado Budget	Year-To-Date Adj Budget	Year-To-Date Adjustments	Year-To-Date Actual	Year-To-Date Encumbrances	Bdgt. to Act. Variance	Pct. Spent
Fund 951 -- Library Joint Powers Authority								
Expenditures								
Object 54000 -- OTHER MATERIALS AND SERVICES								
54990	Miscellaneous supplies and services	107,523.00	191,427.22	83,904.22	141,130.11	0.00	50,297.11	73.7%
	Total OTHER MATERIALS AND SERVICES	107,523.00	191,427.22	83,904.22	141,130.11	0.00	50,297.11	73.7%
Object 56000 -- OTHER CHARGES								
56960	Loans and grants	0.00	25,000.00	25,000.00	25,000.00	0.00	0.00	100.0%
56995	Refunded fees and fines	2,000.00	2,000.00	0.00	1,202.64	0.00	797.36	60.1%
	Total OTHER CHARGES	2,000.00	27,000.00	25,000.00	26,202.64	0.00	797.36	97.0%
Object 57000 -- CAPITAL OUTLAY								
57401	Office furniture/equipment	17,800.00	32,800.00	15,000.00	20,541.73	0.00	12,258.27	62.6%
57402	Vehicle equipment	45,000.00	45,000.00	0.00	35,923.19	0.00	9,076.81	79.8%
57409	Computer equipment	125,000.00	125,000.00	0.00	92,301.12	0.00	32,698.88	73.8%
	Total CAPITAL OUTLAY	187,800.00	202,800.00	15,000.00	148,766.04	0.00	54,033.96	73.4%
Object 59000 -- OTHER FINANCING USES								
59191	Intra-entity fund transfer out	54,499.00	54,499.00	0.00	0.00	0.00	54,499.00	0.0%
	Total OTHER FINANCING USES	54,499.00	54,499.00	0.00	0.00	0.00	54,499.00	0.0%
	Total Expenditures	14,377,144.00	15,313,722.00	936,578.00	14,874,039.51	27,967.67	411,814.82	97.3%
Revenues								
Object 41000 -- TAXES								
41211	Sales and use tax	8,113,910.00	8,113,910.00	0.00	8,490,128.74	0.00	(376,218.74)	104.6%
	Total TAXES	8,113,910.00	8,113,910.00	0.00	8,490,128.74	0.00	(376,218.74)	104.6%
Object 43000 -- GRANTS								
43190	Federal grants - other	0.00	5,000.00	5,000.00	4,000.00	0.00	1,000.00	80.0%
43311	Maintenance of effort contributions	5,655,273.00	5,655,273.00	0.00	5,652,217.28	0.00	3,055.72	99.9%
	Total GRANTS	5,655,273.00	5,660,273.00	5,000.00	5,656,217.28	0.00	4,055.72	99.9%
Object 44000 -- CHARGES FOR SERVICES								
44630	Room rentals-library JPA	4,640.00	4,640.00	0.00	4,640.00	0.00	0.00	100.0%
	Total CHARGES FOR SERVICES	4,640.00	4,640.00	0.00	4,640.00	0.00	0.00	100.0%
Object 45000 -- FINES AND FORFEITS								
45131	Library fines	140,500.00	140,500.00	0.00	120.00	0.00	140,380.00	0.1%
	Total FINES AND FORFEITS	140,500.00	140,500.00	0.00	120.00	0.00	140,380.00	0.1%
Object 46000 -- MISCELLANEOUS REVENUES								
46110	Pooled cash and investment interest	31,500.00	31,500.00	0.00	36,389.98	0.00	(4,889.98)	115.5%

Financial Status Balances

Criteria: Summarize By = Report,Fund, Object, Account; As Of = 6/30/2019; Period = 0.1..12; Fund = 951

Acct Title	Year-To-Date Ado Budget	Year-To-Date Adj Budget	Year-To-Date Adjustments	Year-To-Date Actual	Year-To-Date Encumbrances	Bglt. to Act. Variance	Pct. Spent
Fund 951 -- Library Joint Powers Authority							
Revenues							
Object 46000 -- MISCELLANEOUS REVENUES							
46190 Interest earnings - other	13,020.00	13,020.00	0.00	24,846.07	0.00	(11,826.07)	190.8%
46303 Donations - library	13,100.00	16,764.29	3,664.29	23,097.58	0.00	(6,333.29)	137.8%
46309 Donations - library - Friends of the Lib	19,423.00	54,394.71	34,971.71	44,755.58	0.00	9,639.13	82.3%
46910 Miscellaneous operating revenue	8,500.00	8,500.00	0.00	135,263.51	0.00	(126,763.51)	1,591.3%
46916 Cash over/short	0.00	0.00	0.00	20.00	0.00	(20.00)	0.0%
46990 Miscellaneous non-operating revenue	0.00	0.00	0.00	153.26	0.00	(153.26)	0.0%
Total MISCELLANEOUS REVENUES	85,543.00	124,179.00	38,636.00	264,525.98	0.00	(140,346.98)	213.0%
Object 49000 -- OTHER FINANCING SOURCES							
49122 From Library Private Trust Fund	39,190.00	57,035.80	17,845.80	19,078.26	0.00	37,957.54	33.4%
49191 Intra-entity fund transfer in	45,000.00	45,000.00	0.00	0.00	0.00	45,000.00	0.0%
Total OTHER FINANCING SOURCES	84,190.00	102,035.80	17,845.80	19,078.26	0.00	82,957.54	18.7%
Total Revenues	14,084,056.00	14,145,537.80	61,481.80	14,434,710.26	0.00	(289,172.46)	102.0%
Total Library Joint Powers Authority	(293,088.00)	(1,168,184.20)	(875,096.20)	(439,329.25)	(27,867.67)	(700,987.28)	40.0%
Total	(293,088.00)	(1,168,184.20)	(875,096.20)	(439,329.25)	(27,867.67)	(700,987.28)	40.0%