

TO: Library Joint Powers Authority Board
 FROM: Kim Krause, City of Santa Cruz Finance Director 04/27/21
 RE: Library Financial Dashboard Report for the Quarter ended March 2021



Mar 21 Report
Preliminary,
Unaudited

Contained herein is the preliminary, UNAUDITED Library Financial Dashboard summary report for the Quarter ending March 2021. At Quarter's end, the NET operating results were \$830,146 with year-to-date net operating results of \$2,485,233. In general, preliminary revenues are ahead of the budget target by 8.0% and expenditures are under budget by 20.8%.

Net Operations (major accounts)			Percent of Budget Comparison			
	3rd Quarter (Jan-Mar)	Fiscal Year to Date	Annual Adj. Budget FY 2020/21	YTD Actuals	Months Completed	Positive / (Negative)
Revenue:						
(1) Sales Tax	\$ 2,249,127	\$ 6,841,210	\$ 7,313,172	93.5%	75.0%	18.5%
MOE - Member Contributions	\$ 1,438,990	\$ 4,335,458	5,795,273	74.8%	75.0%	(0.2%)
Other Revenue	155,221	563,947	1,032,539	54.6%	75.0%	(20.4%)
Budgetary Financing Sources	-	-	-			
TOTAL REVENUES	\$ 3,843,337	\$ 11,740,615	\$ 14,140,984	83.0%	75.0%	8.0%
Expenditures:						
(2) Payroll	\$ 2,001,618	\$ 6,388,948	\$ 11,354,623	56.3%	73.4%	17.2%
Books (w/Grants)	\$ 313,045	\$ 931,618	1,401,282	66.5%	75.0%	8.5%
(3) Janitorial Services	\$ 64,943	\$ 155,620	335,625	46.4%	75.0%	28.6%
(4) Building and Facility	\$ 27,177	\$ 78,507	286,412	27.4%	75.0%	47.6%
(5) Rent (Equip, Building, Land)	\$ 71,360	\$ 214,907	240,452	89.4%	75.0%	(14.4%)
(6) Utilities	\$ 126,274	\$ 228,879	518,920	44.1%	75.0%	30.9%
(7) Other expenditures	\$ 408,774	\$ 1,256,903	2,944,758	42.7%	75.0%	32.3%
TOTAL EXPENDITURES	\$ 3,013,191	\$ 9,255,382	\$ 17,082,071	54.2%	75.0%	20.8%
(8) Net Gain / (Loss)	\$ 830,146	\$ 2,485,233	\$ (2,941,088)			

Key Balance Sheet items	3rd Quarter (Jan-Mar)	Trust Balances			
		Trust	Balance	Trust	Balance
(9) Equipment Reserve	473,579	McCaskill- Hist	228,636	Leet-Corday	101,700
(9) 20% Reserve	2,757,806	McCaskill- Vis	199,836	Morely	14,071
Fund Balance-Beginning Available	3,330,491	Finkeldey	9,384	Hale	48,789
Net Change in Fund Balance	830,146	Whalen	4,449		
(10) Fund Balance-Ending Available	4,160,637				

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. There has been an increase in how much sales tax the City receives due to online purchases.
- (2) For the current fiscal year, the following months have more than two pay periods, which will create higher monthly payroll costs: July and December. The month's completed % is adjusted to reflect year-end accrual of the last pay period. There is a major decrease in payroll cost due to less temporary employees since branches have been closed due to COVID-19.
- (3) Janitorial Services expenses on average are \$6,000 less per month than last year's due to a reduction of extra janitorial request bathroom services and at the Downtown and Branciforte.
- (4) Building and Facility expenses on average are \$10,000 less per month than last year's due to a reduction of patrol services at the branches.
- (5) Rent at the Union/Locust Library has increased per month by \$3,500 in Fiscal Year 2021 causing the rent to be overbudget in comparison to last year.
- (6) Utilities will be under budget due to an E-Rate Refund received in the amount of \$118,811.14. The average utility total is approximately \$45,000 monthly.
- (7) For the Quarter ending in March, the four largest expenditures within 'Other expenditures' included: [Software maintenance services at \$129k], [Financial services - outside at \$121k], [Library functional supplies at \$29k], and [Other professional & technical services at \$29k].
- (8) Due to COVID-19 there is to be expected a reduction in both Revenue and Expenditures since there are closures for both businesses and public entities.
- (9) 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). The Equipment Reserve includes fund balances from Library JPA - Technology, Felton Branch Reserve, Library JPA - Vehicle Replacement. On November 2, 2017, the Library's reserves were increased from 15% to 20%.
- (10) 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 = 3/31/2021; Period = 0,1..12; Fund = 951

	1/31/2021 Month-To-Date Actual	2/28/2021 Month-To-Date Actual	3/31/2021 Month-To-Date Actual	Acct	Title
Fund 951 -- Library Joint Powers Authority					
Expenditures					
Object 51000 -- PERSONNEL SERVICES					
	365,123.45	357,428.27	360,611.70	51110	Regular full time
	55,709.72	54,891.94	61,304.19	51111	Regular part time
	21,280.93	0.00	0.00	51115	Termination pay
	1,505.06	5,832.45	10,972.36	51122	Temporary
	1,194.11	0.00	0.00	51130	Other pay
	247.00	247.00	247.00	51150	Vehicle-phone-data allowance
	26,786.26	26,496.92	27,281.39	51201	Retirement contribution
	93.32	275.04	526.21	51202	F.I.C.A.
	66,532.07	65,520.36	67,176.94	51203	PERS unfunded liability
	107,870.38	107,026.28	107,258.96	51210	Group health insurance
	7,016.76	6,961.10	7,390.34	51212	Group dental insurance
	1,150.50	1,142.30	1,229.18	51213	Vision insurance
	6,220.03	5,832.60	6,051.44	51214	Medicare insurance
	283.73	276.81	280.27	51215	Employee assistance program
	132.30	132.30	132.72	51220	Group life insurance
	2,763.45	2,709.28	2,787.30	51221	Disability insurance
	2,190.02	1,919.59	2,028.36	51222	SDI
	3,387.40	3,244.97	3,364.10	51230	Unemployment insurance
	11,088.98	11,031.00	11,432.29	51240	Workers' compensation
Total PERSONNEL SERVICES	547,547.47	650,968.21	670,074.75		
Object 52000 -- SERVICES					
	276.84	194.28	1,013.59	52131	Claims management services - outside
	40,463.33	40,463.33	40,463.33	52135	Financial services - outside
	31.88	28.51	20.94	52150	Merchant bank fees
	277.11	181.51	183.21	52155	Courier services
	7,255.47	1,017.50	20,739.38	52199	Other professional & technical services
	7,060.47	5,100.41	5,638.09	52201	Water, sewer and refuse
	22,785.37	20,956.61	21,201.39	52211	Janitorial services
	0.00	0.00	440.20	52226	Vehicle work order charges - internal

Financial Status Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 3/31/2021; Period = 0,1..12; Fund = 951

	1/31/2021 Month-To-Date Actual	2/28/2021 Month-To-Date Actual	3/31/2021 Month-To-Date Actual	Acct	Title
Fund 951 -- Library Joint Powers Authority					
Expenditures					
Object 52000 -- SERVICES					
	481.71	554.45	953.69	52227	Vehicle fuel island charges - internal
	986.42	0.00	0.00	52240	Office equipment operation/maint
	480.69	0.00	0.00	52244	Other equipment operation/maintenance
	12,945.50	4,789.51	9,441.70	52246	Building and facility o & m - outside
	13,395.00	3,200.00	6,655.00	52247	Landscaping maintenance services
	15,298.07	33,473.28	80,273.11	52248	Software maintenance services
	23,781.13	22,024.13	25,555.13	52261	Equipment, building and land rentals
	1,803.32	1,803.32	2,714.00	52269	Equipment lease-outside
	25.00	1,650.00	2,729.00	52304	Training
	5,748.03	6,208.26	42,308.14	52403	Telecommunications service - outside
	3,120.00	3,120.00	3,120.00	52932	Liability insurance/surety bonds-interna
	6,224.00	0.00	15.25	52960	Advertising
	0.00	2,190.00	450.00	52961	Dues and memberships
	185.72	360.52	832.78	52972	Printing and binding-outside
Total SERVICES	162,625.06	147,315.62	264,747.93		
Object 53000 -- SUPPLIES					
	553.27	464.22	333.34	53101	Postage charges
	625.24	771.40	1,020.77	53102	Office supplies
	68,368.92	147,712.93	77,427.23	53106	Books and periodicals
	248.41	6,507.07	12,779.98	53107	Books and periodicals-grants & donations
	2,334.58	167.99	900.52	53108	Safety clothing and equipment
	5,435.73	7,040.06	16,597.57	53112	Library functional supplies
	0.00	1,099.02	992.59	53113	Janitorial supplies
	9,248.87	11,704.97	13,279.11	53311	Electricity
	6,518.34	7,007.74	6,451.25	53312	Natural gas
Total SUPPLIES	93,333.36	182,475.40	129,782.36		
Object 54000 -- OTHER MATERIALS AND SERVICES					
	4,866.75	1,152.79	6,251.13	54990	Miscellaneous supplies and services
Total OTHER MATERIALS AND SERVICES	4,866.75	1,152.79	6,251.13		

Financial Status Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 3/31/2021; Period = 0,1..12; Fund = 951

	1/31/2021 Month-To-Date Actual	2/28/2021 Month-To-Date Actual	3/31/2021 Month-To-Date Actual	Acct	Title
Fund 951 -- Library Joint Powers Authority					
Expenditures					
Object 56000 -- OTHER CHARGES					
	5,947.27	298.67	0.00	56960	Loans and grants
	22.98	33.00	0.00	56995	Refunded fees and fines
Total OTHER CHARGES	5,970.25	331.67	0.00		
Object 57000 -- CAPITAL OUTLAY					
	1,548.58	0.00	0.00	57409	Computer equipment
	0.00	0.00	11,171.81	57990	Other capital outlay
Total CAPITAL OUTLAY	1,548.58	0.00	11,171.81		
Total Expenditures	948,919.47	982,243.69	1,082,027.98		
Revenues					
Object 41000 -- TAXES					
	779,694.42	823,888.98	645,543.70	41211	Sales and use tax
Total TAXES	779,694.42	823,888.98	645,543.70		
Object 43000 -- GRANTS					
	0.00	150,000.00	0.00	43310	Local operating grants and contributions
	481,147.72	482,939.42	474,902.53	43311	Maintenance of effort contributions
Total GRANTS	481,147.72	632,939.42	474,902.53		
Object 45000 -- FINES AND FORFEITS					
	1,374.97	1,764.46	142.91	45131	Library fines
Total FINES AND FORFEITS	1,374.97	1,764.46	142.91		
Object 46000 -- MISCELLANEOUS REVENUES					
	791.02	625.70	476.52	46190	Interest earnings - other
	0.00	0.00	10.00	46303	Donations - library
	0.00	0.00	35.00	46990	Miscellaneous non-operating revenue
Total MISCELLANEOUS REVENUES	791.02	625.70	521.52		
Total Revenues	1,263,008.13	1,459,218.56	1,121,110.66		
Total Library Joint Powers Authority	314,088.66	476,974.87	39,082.68		
Total	314,088.66	476,974.87	39,082.68		

General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 3/31/2021; 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	225,818.34	1,652.12	597.38	226,873.08
11901	Allow for FV of invest w/City-cur unrstr	1,601.37	0.00	0.00	1,601.37
Total Cash and investments		227,419.71	1,652.12	597.38	228,474.45
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	161.84	0.00	0.00	161.84
Total Receivables - current		161.84	0.00	0.00	161.84
Object 31000 -- Fund balance					
31999	Budgetary fund balance	0.00	8,585.24	0.00	8,585.24
Total Fund balance		0.00	8,585.24	0.00	8,585.24
Object 32000 -- Net assets					
32311	Net assets held in trust-library prog.	(223,676.21)	0.00	0.00	(223,676.21)
Total Net assets		(223,676.21)	0.00	0.00	(223,676.21)
Object 33000 -- Control accounts					
33110	Revenue control	0.00	597.38	1,652.12	(1,054.74)
33410	Appropriations control	0.00	0.00	8,585.24	(8,585.24)
Total Control accounts		0.00	597.38	10,237.36	(9,639.98)
Total McCaskill - Local History		3,905.34	10,834.74	10,834.74	3,905.34
Fund 932 -- McCaskill - Visually Impaired					
Object 11000 -- Cash and investments					
11101	Pooled cash	197,313.44	1,443.58	521.98	198,235.04
11901	Allow for FV of invest w/City-cur unrstr	1,453.66	0.00	0.00	1,453.66
Total Cash and investments		198,767.10	1,443.58	521.98	199,688.70
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	147.22	0.00	0.00	147.22
Total Receivables - current		147.22	0.00	0.00	147.22
Object 31000 -- Fund balance					
31999	Budgetary fund balance	0.00	3,105.49	0.00	3,105.49
Total Fund balance		0.00	3,105.49	0.00	3,105.49

General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 3/31/2021; 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 32000 -- Net assets					
32311	Net assets held in trust-library prog.	(203,778.09)	0.00	0.00	(203,778.09)
Total Net assets		(203,778.09)	0.00	0.00	(203,778.09)
Object 33000 -- Control accounts					
33110	Revenue control	0.00	521.98	1,443.58	(921.60)
33410	Appropriations control	0.00	0.00	3,105.49	(3,105.49)
Total Control accounts		0.00	521.98	4,549.07	(4,027.09)
Total McCaskill - Visually Impaired		(4,863.77)	5,071.05	5,071.05	(4,863.77)
Fund 933 -- Estate Proceeds - Finkeldey					
Object 11000 -- Cash and investments					
11101	Pooled cash	9,267.04	67.81	24.52	9,310.33
11901	Allow for FV of invest w/City-cur unrstr	66.94	0.00	0.00	66.94
Total Cash and investments		9,333.98	67.81	24.52	9,377.27
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	6.77	0.00	0.00	6.77
Total Receivables - current		6.77	0.00	0.00	6.77
Object 31000 -- Fund balance					
31999	Budgetary fund balance	0.00	12.23	0.00	12.23
Total Fund balance		0.00	12.23	0.00	12.23
Object 32000 -- Net assets					
32311	Net assets held in trust-library prog.	(9,363.26)	0.00	0.00	(9,363.26)
Total Net assets		(9,363.26)	0.00	0.00	(9,363.26)
Object 33000 -- Control accounts					
33110	Revenue control	0.00	24.52	67.81	(43.29)
33410	Appropriations control	0.00	0.00	12.23	(12.23)
Total Control accounts		0.00	24.52	80.04	(55.52)
Total Estate Proceeds - Finkeldey		(22.51)	104.56	104.56	(22.51)
Fund 934 -- Whalen Estate - Felton Branch					
Object 11000 -- Cash and investments					
11101	Pooled cash	3,712.39	27.16	9.82	3,729.73

General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 3/31/2021; 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 11000 -- Cash and investments					
11901	Allow for FV of invest w/City-cur unrstr	649.86	0.00	0.00	649.86
Total Cash and investments		4,362.25	27.16	9.82	4,379.59
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	69.15	0.00	0.00	69.15
Total Receivables - current		69.15	0.00	0.00	69.15
Object 32000 -- Net assets					
32311	Net assets held in trust-library prog.	(98,709.11)	0.00	0.00	(98,709.11)
Total Net assets		(98,709.11)	0.00	0.00	(98,709.11)
Object 33000 -- Control accounts					
33110	Revenue control	0.00	9.82	27.16	(17.34)
Total Control accounts		0.00	9.82	27.16	(17.34)
Total Whalen Estate - Felton Branch		(94,277.71)	36.98	36.98	(94,277.71)
Fund 935 -- Robert Leet-Corday Estate					
Object 11000 -- Cash and investments					
11101	Pooled cash	100,448.56	734.90	265.73	100,917.73
11901	Allow for FV of invest w/City-cur unrstr	710.75	0.00	0.00	710.75
Total Cash and investments		101,159.31	734.90	265.73	101,628.48
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	71.82	0.00	0.00	71.82
Total Receivables - current		71.82	0.00	0.00	71.82
Object 32000 -- Net assets					
32311	Net assets held in trust-library prog.	(99,233.20)	0.00	0.00	(99,233.20)
Total Net assets		(99,233.20)	0.00	0.00	(99,233.20)
Object 33000 -- Control accounts					
33110	Revenue control	0.00	265.73	734.90	(469.17)
Total Control accounts		0.00	265.73	734.90	(469.17)
Total Robert Leet-Corday Estate		1,997.93	1,000.63	1,000.63	1,997.93

General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 3/31/2021; 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 11000 -- Cash and investments					
11101	Pooled cash	13,897.77	101.69	36.77	13,962.69
11901	Allow for FV of invest w/City-cur unrstr	98.34	0.00	0.00	98.34
Total Cash and investments		13,996.11	101.69	36.77	14,061.03
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	9.94	0.00	0.00	9.94
Total Receivables - current		9.94	0.00	0.00	9.94
Object 32000 -- Net assets					
32311	Net assets held in trust-library prog.	(13,729.61)	0.00	0.00	(13,729.61)
Total Net assets		(13,729.61)	0.00	0.00	(13,729.61)
Object 33000 -- Control accounts					
33110	Revenue control	0.00	36.77	101.69	(64.92)
Total Control accounts		0.00	36.77	101.69	(64.92)
Total Morley Estate-La Selva Branch		276.44	138.46	138.46	276.44
Fund 937 -- Hale Trust-Scotts Valley Branch					
Object 11000 -- Cash and investments					
11101	Pooled cash	48,188.56	352.56	127.48	48,413.64
11901	Allow for FV of invest w/City-cur unrstr	340.97	0.00	0.00	340.97
Total Cash and investments		48,529.53	352.56	127.48	48,754.61
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	34.46	0.00	0.00	34.46
Total Receivables - current		34.46	0.00	0.00	34.46
Object 32000 -- Net assets					
32311	Net assets held in trust-library prog.	(47,605.50)	0.00	0.00	(47,605.50)
Total Net assets		(47,605.50)	0.00	0.00	(47,605.50)
Object 33000 -- Control accounts					
33110	Revenue control	0.00	127.48	352.56	(225.08)
Total Control accounts		0.00	127.48	352.56	(225.08)
Total Hale Trust-Scotts Valley Branch		958.49	480.04	480.04	958.49

General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 3/31/2021; 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 11000 -- Cash and investments					
11101	Pooled cash	3,440,445.46	11,900,708.60	9,363,063.30	5,978,090.76
11901	Allow for FV of invest w/City-cur unrstr	25,965.75	0.00	0.00	25,965.75
Total Cash and investments		3,466,411.21	11,900,708.60	9,363,063.30	6,004,056.51
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	2,518.03	0.00	0.00	2,518.03
12190	Other interest receivable	801.95	7,733.56	8,058.99	476.52
12201	Taxes receivable - current	598,158.83	6,841,210.40	6,793,825.53	645,543.70
12301	Accounts receivable - billed	3,973.24	0.00	3,973.24	0.00
12303	Accounts receivable - booked	578,814.18	4,335,457.88	4,439,369.53	474,902.53
12321	Utility accounts receivable - billed	0.00	17,402.55	17,545.50	(142.95)
Total Receivables - current		1,184,266.23	11,201,804.39	11,262,772.79	1,123,297.83
Object 14000 -- Other current assets					
14290	Prepaid expenses - other	0.02	0.00	0.02	0.00
Total Other current assets		0.02	0.00	0.02	0.00
Object 21000 -- Payables					
21101	Accounts payable	(228,549.20)	2,334,093.87	2,331,917.13	(226,372.46)
21105	Manual accounts payable	(6,899.34)	6,899.34	0.00	0.00
21504	Use tax payable	(302.92)	2,021.11	2,541.34	(823.15)
Total Payables		(235,751.46)	2,343,014.32	2,334,458.47	(227,195.61)
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	(2,745,474.85)	0.00	0.00	(2,745,474.85)
31998	Budgetary reserve for encumbrances	0.00	940,890.61	1,237,362.23	(296,471.62)
31999	Budgetary fund balance	0.00	1,175,401.34	1,829,950.79	(654,549.45)
Total Fund balance		(4,727,953.00)	2,116,291.95	3,067,313.02	(5,678,974.07)
Object 33000 -- Control accounts					
33110	Revenue control	0.00	11,257,469.82	22,998,084.79	(11,740,614.97)
33210	Expenditure/expense control	0.00	9,428,974.92	173,592.68	9,255,382.24
33310	Estimated revenue control	0.00	1,146,950.79	0.00	1,146,950.79
33410	Appropriations control	0.00	683,000.00	1,175,401.34	(492,401.34)

General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 3/31/2021; 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 33000 -- Control accounts					
33510	Encumbrances control	0.00	1,237,362.23	940,890.61	296,471.62
Total Control accounts		0.00	23,753,757.76	25,287,969.42	(1,534,211.66)
Object 39000 -- Other equity/net asset accounts					
39110	General journal clearing	0.00	22,543,410.98	22,543,410.98	0.00
Total Other equity/net asset accounts		0.00	22,543,410.98	22,543,410.98	0.00
Total Library Joint Powers Authority		(313,027.00)	73,858,988.00	73,858,988.00	(313,027.00)
Fund 956 -- Library JPA - Technology					
Object 11000 -- Cash and investments					
11101	Pooled cash	5,289.91	38.69	13.99	5,314.61
11901	Allow for FV of invest w/City-cur unrstr	37.43	0.00	0.00	37.43
Total Cash and investments		5,327.34	38.69	13.99	5,352.04
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	3.78	0.00	0.00	3.78
Total Receivables - current		3.78	0.00	0.00	3.78
Object 31000 -- Fund balance					
31701	Fund Balance - Unassigned	(5,225.89)	0.00	0.00	(5,225.89)
Total Fund balance		(5,225.89)	0.00	0.00	(5,225.89)
Object 33000 -- Control accounts					
33110	Revenue control	0.00	13.99	38.69	(24.70)
Total Control accounts		0.00	13.99	38.69	(24.70)
Total Library JPA - Technology		105.23	52.68	52.68	105.23
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	(361,032.78)	0.00	0.00	(361,032.78)
17310	Buildings	19,667.75	0.00	0.00	19,667.75
17311	Accumulated depreciation - buildings	(491.69)	0.00	0.00	(491.69)
17320	Lease improvements - buildings	2,018,031.67	0.00	0.00	2,018,031.67
17321	Accumulated deprec - lease imp-buildings	(1,932,803.25)	0.00	0.00	(1,932,803.25)
17510	Machinery and equipment	2,362,771.17	0.00	0.00	2,362,771.17

General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 3/31/2021; 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 17000 -- Capital assets					
17511	Accumulated depreciation - M&E	(1,888,911.76)	0.00	0.00	(1,888,911.76)
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		868,267.98	0.00	0.00	868,267.98
Object 31000 -- Fund balance					
31701	Fund Balance - Unassigned	15,136.25	0.00	0.00	15,136.25
Total Fund balance		15,136.25	0.00	0.00	15,136.25
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	405,157.48	0.00	0.00	405,157.48
Total Net assets		(886,431.48)	0.00	0.00	(886,431.48)
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	1,257.80	9.21	3.33	1,263.68
11901	Allow for FV of invest w/City-cur unrstr	8.90	0.00	0.00	8.90
Total Cash and investments		1,266.70	9.21	3.33	1,272.58
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	0.90	0.00	0.00	0.90
Total Receivables - current		0.90	0.00	0.00	0.90
Object 31000 -- Fund balance					
31701	Fund Balance - Unassigned	(1,242.60)	0.00	0.00	(1,242.60)
Total Fund balance		(1,242.60)	0.00	0.00	(1,242.60)
Object 33000 -- Control accounts					
33110	Revenue control	0.00	3.33	9.21	(5.88)
Total Control accounts		0.00	3.33	9.21	(5.88)
Total Felton Branch Reserve		25.00	12.54	12.54	25.00

General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 3/31/2021; 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 11000 -- Cash and investments					
11101	Pooled cash	461,202.43	3,374.24	1,220.07	463,356.60
11901	Allow for FV of invest w/City-cur unrstr	3,263.35	0.00	0.00	3,263.35
Total Cash and investments		464,465.78	3,374.24	1,220.07	466,619.95
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	329.77	0.00	0.00	329.77
Total Receivables - current		329.77	0.00	0.00	329.77
Object 31000 -- Fund balance					
31701	Fund Balance - Unassigned	(455,622.17)	0.00	0.00	(455,622.17)
Total Fund balance		(455,622.17)	0.00	0.00	(455,622.17)
Object 33000 -- Control accounts					
33110	Revenue control	0.00	1,220.07	3,374.24	(2,154.17)
Total Control accounts		0.00	1,220.07	3,374.24	(2,154.17)
Total Library JPA - Vehicle Replacement		9,173.38	4,594.31	4,594.31	9,173.38
Fund 962 -- Library JPA Trusts					
Object 11000 -- Cash and investments					
11101	Pooled cash	18,142.46	132.73	47.99	18,227.20
11901	Allow for FV of invest w/City-cur unrstr	128.37	0.00	0.00	128.37
Total Cash and investments		18,270.83	132.73	47.99	18,355.57
Object 12000 -- Receivables - current					
12101	Pooled cash interest receivable	12.97	0.00	0.00	12.97
Total Receivables - current		12.97	0.00	0.00	12.97
Object 31000 -- Fund balance					
31701	Fund Balance - Unassigned	(17,922.95)	0.00	0.00	(17,922.95)
Total Fund balance		(17,922.95)	0.00	0.00	(17,922.95)
Object 33000 -- Control accounts					
33110	Revenue control	0.00	47.99	132.73	(84.74)
Total Control accounts		0.00	47.99	132.73	(84.74)
Total Library JPA Trusts		360.85	180.72	180.72	360.85
Total		(398,415.58)	73,881,494.71	73,881,494.71	(398,415.58)

Financial Status Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 3/31/2021; 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
Expenditures								
Fund 951 -- Library Joint Powers Authority								
Object 51000 -- PERSONNEL SERVICES								
51110	Regular full time	6,062,493.00	6,062,493.00	0.00	3,585,526.46	0.00	2,476,966.54	59.1%
51111	Regular part time	1,105,344.00	1,105,344.00	0.00	556,677.10	0.00	548,666.90	50.4%
51114	Overtime	5,000.00	5,000.00	0.00	547.07	0.00	4,452.93	10.9%
51115	Termination pay	0.00	0.00	0.00	47,828.41	0.00	(47,828.41)	0.0%
51122	Temporary	713,000.00	400,000.00	(313,000.00)	27,378.38	0.00	372,621.62	6.8%
51130	Other pay	0.00	0.00	0.00	2,168.86	0.00	(2,168.86)	0.0%
51132	Special vacation pay	0.00	0.00	0.00	13,918.70	0.00	(13,918.70)	0.0%
51150	Vehicle-phone-data allowance	2,964.00	2,964.00	0.00	2,075.40	0.00	888.60	70.0%
51201	Retirement contribution	460,973.00	460,973.00	0.00	262,724.63	0.00	198,248.37	57.0%
51202	F.I.C.A.	99,960.00	99,960.00	0.00	1,784.50	0.00	98,175.50	1.8%
51203	PERS unfunded liability	1,137,607.00	1,137,607.00	0.00	651,604.07	0.00	486,002.93	57.3%
51206	PERS Unfunded payment	0.00	0.00	0.00	0.02	0.00	(0.02)	0.0%
51210	Group health insurance	1,510,209.00	1,510,209.00	0.00	904,599.30	0.00	605,609.70	59.9%
51212	Group dental insurance	94,379.00	94,379.00	0.00	60,528.86	0.00	33,850.14	64.1%
51213	Vision insurance	16,033.00	16,033.00	0.00	9,987.14	0.00	6,045.86	62.3%
51214	Medicare insurance	100,571.00	100,571.00	0.00	59,269.28	0.00	41,301.72	58.9%
51215	Employee assistance program	4,152.00	4,152.00	0.00	2,564.54	0.00	1,587.46	61.8%
51220	Group life insurance	1,847.00	1,847.00	0.00	1,151.45	0.00	695.55	62.3%
51221	Disability insurance	79,098.00	79,098.00	0.00	25,088.04	0.00	54,009.96	31.7%
51222	SDI	30,260.00	30,260.00	0.00	18,085.77	0.00	12,174.23	59.8%
51230	Unemployment insurance	56,992.00	56,992.00	0.00	32,166.70	0.00	24,825.30	56.4%
51240	Workers' compensation	186,741.00	186,741.00	0.00	123,272.92	0.00	63,468.08	66.0%
Total PERSONNEL SERVICES		11,667,623.00	11,354,623.00	(313,000.00)	6,388,947.60	0.00	4,965,675.40	56.3%
Object 52000 -- SERVICES								
52131	Claims management services - outside	12,000.00	12,000.00	0.00	2,426.84	0.00	9,573.16	20.2%
52135	Financial services - outside	485,560.00	485,560.00	0.00	364,169.97	7,695.00	113,695.03	76.6%
52150	Merchant bank fees	1,200.00	1,200.00	0.00	180.26	0.00	1,019.74	15.0%
52155	Courier services	2,410.00	2,926.45	516.45	1,184.77	1,731.68	10.00	99.7%
52199	Other professional & technical services	162,300.00	171,234.10	8,934.10	47,470.76	23,232.00	100,531.34	41.3%
52201	Water, sewer and refuse	74,460.00	74,460.00	0.00	47,574.30	3,755.80	23,129.90	68.9%
52202	Hazardous materials disposal	500.00	500.00	0.00	0.00	0.00	500.00	0.0%
52211	Janitorial services	335,625.00	335,625.00	0.00	155,620.04	179,876.80	128.16	100.0%
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	6,795.18	0.00	15,204.82	30.9%

Financial Status Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 3/31/2021; Period = 0,1..12; Fund = 951

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Expenditures								
Fund 951 -- Library Joint Powers Authority								
Object 52000 -- SERVICES								
52227	Vehicle fuel island charges - internal	16,485.00	16,485.00	0.00	4,754.53	0.00	11,730.47	28.8%
52240	Office equipment operation/maint	7,700.00	7,700.00	0.00	1,917.26	0.00	5,782.74	24.9%
52241	Vehicle maintenance costs - outside	6,500.00	6,500.00	0.00	0.00	0.00	6,500.00	0.0%
52244	Other equipment operation/maintenance	12,650.00	12,650.00	0.00	2,381.57	0.00	10,268.43	18.8%
52246	Building and facility o & m - outside	286,412.00	286,412.00	0.00	78,507.19	9,533.13	198,371.68	30.7%
52247	Landscaping maintenance services	43,800.00	58,800.00	15,000.00	33,502.82	16,430.00	8,867.18	84.9%
52248	Software maintenance services	472,329.00	472,329.00	0.00	196,714.54	0.00	275,614.46	41.6%
52249	Hardware maintenance services	43,000.00	43,000.00	0.00	1,815.00	0.00	41,185.00	4.2%
52261	Equipment, building and land rentals	240,452.00	240,452.00	0.00	214,907.17	3,548.00	21,996.83	90.9%
52269	Equipment lease-outside	18,000.00	18,000.00	0.00	15,337.44	4,562.56	(1,900.00)	110.6%
52302	Travel and meetings	11,200.00	11,200.00	0.00	0.00	0.00	11,200.00	0.0%
52304	Training	82,300.00	82,300.00	0.00	6,234.42	0.00	76,065.58	7.6%
52403	Telecommunications service - outside	221,385.00	221,385.00	0.00	41,507.17	11,770.06	168,107.77	24.1%
52932	Liability insurance/surety bonds-interna	37,442.00	37,442.00	0.00	28,080.00	0.00	9,362.00	75.0%
52933	Liability insurance/surety bonds-outside	68,000.00	68,000.00	0.00	54,964.00	0.00	13,036.00	80.8%
52960	Advertising	31,570.00	31,570.00	0.00	11,670.52	6,500.00	13,399.48	57.6%
52961	Dues and memberships	37,453.00	37,453.00	0.00	32,571.00	0.00	4,882.00	87.0%
52972	Printing and binding-outside	32,600.00	32,600.00	0.00	4,165.36	0.00	28,434.64	12.8%
Total SERVICES		2,770,023.00	2,794,473.55	24,450.55	1,354,452.11	268,635.03	1,171,386.41	58.1%
Object 53000 -- SUPPLIES								
53101	Postage charges	7,000.00	7,000.00	0.00	2,671.41	0.00	4,328.59	38.2%
53102	Office supplies	23,250.00	23,250.00	0.00	5,780.12	0.00	17,469.88	24.9%
53106	Books and periodicals	1,202,188.00	1,280,678.48	78,490.48	907,505.80	8,068.69	365,103.99	71.5%
53107	Books and periodicals-grants & donations	21,923.00	120,603.31	98,680.31	24,112.60	0.00	96,490.71	20.0%
53108	Safety clothing and equipment	13,910.00	13,910.00	0.00	15,471.16	0.00	(1,561.16)	111.2%
53109	Copier supplies	6,005.00	6,005.00	0.00	0.00	0.00	6,005.00	0.0%
53112	Library functional supplies	171,500.00	171,500.00	0.00	61,056.42	0.00	110,443.58	35.6%
53113	Janitorial supplies	24,750.00	24,750.00	0.00	4,475.07	0.00	20,274.93	18.1%
53311	Electricity	195,525.00	195,525.00	0.00	111,566.93	0.00	83,958.07	57.1%
53312	Natural gas	27,550.00	27,550.00	0.00	28,230.64	0.00	(680.64)	102.5%
Total SUPPLIES		1,693,601.00	1,870,771.79	177,170.79	1,160,870.15	8,068.69	701,832.95	62.5%
Object 54000 -- OTHER MATERIALS AND SERVICES								
54990	Miscellaneous supplies and services	188,423.00	173,423.00	(15,000.00)	42,008.86	0.00	131,414.14	24.2%
Total OTHER MATERIALS AND SERVICES		188,423.00	173,423.00	(15,000.00)	42,008.86	0.00	131,414.14	24.2%

Financial Status Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 3/31/2021; 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
Expenditures								
Fund 951 -- Library Joint Powers Authority								
Object 56000 -- OTHER CHARGES								
56960	Loans and grants	0.00	600,000.00	600,000.00	181,245.94	0.00	418,754.06	30.2%
56995	Refunded fees and fines	2,000.00	2,000.00	0.00	123.94	0.00	1,876.06	6.2%
Total OTHER CHARGES		2,000.00	602,000.00	600,000.00	181,369.88	0.00	420,630.12	30.1%
Object 57000 -- CAPITAL OUTLAY								
57401	Office furniture/equipment	18,000.00	18,000.00	0.00	14,798.96	0.00	3,201.04	82.2%
57409	Computer equipment	150,000.00	168,780.00	18,780.00	93,078.87	19,767.90	55,933.23	66.9%
57990	Other capital outlay	100,000.00	100,000.00	0.00	19,855.81	0.00	80,144.19	19.9%
Total CAPITAL OUTLAY		268,000.00	286,780.00	18,780.00	127,733.64	19,767.90	139,278.46	51.4%
Total Library Joint Powers Authority		16,589,670.00	17,082,071.34	492,401.34	9,255,382.24	296,471.62	7,530,217.48	55.9%
Total Expenditures		16,589,670.00	17,082,071.34	492,401.34	9,255,382.24	296,471.62	7,530,217.48	55.9%
Revenues								
Fund 951 -- Library Joint Powers Authority								
Object 41000 -- TAXES								
41211	Sales and use tax	6,913,172.00	7,313,172.00	400,000.00	6,841,210.40	0.00	471,961.60	93.5%
Total TAXES		6,913,172.00	7,313,172.00	400,000.00	6,841,210.40	0.00	471,961.60	93.5%
Object 43000 -- GRANTS								
43190	Federal grants - other	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0%
43210	State operating grants and contributions	0.00	0.00	0.00	10,000.00	0.00	(10,000.00)	0.0%
43310	Local operating grants and contributions	0.00	300,000.00	300,000.00	316,850.00	0.00	(16,850.00)	105.6%
43311	Maintenance of effort contributions	5,795,273.00	5,795,273.00	0.00	4,335,457.88	0.00	1,459,815.12	74.8%
43354	County of SC - reimbursements	0.00	18,780.00	18,780.00	49,347.00	0.00	(30,567.00)	262.8%
Total GRANTS		5,795,273.00	6,115,053.00	319,780.00	4,711,654.88	0.00	1,403,398.12	77.1%
Object 45000 -- FINES AND FORFEITS								
45131	Library fines	70,250.00	70,250.00	0.00	7,489.47	0.00	62,760.53	10.7%
Total FINES AND FORFEITS		70,250.00	70,250.00	0.00	7,489.47	0.00	62,760.53	10.7%
Object 46000 -- MISCELLANEOUS REVENUES								
46110	Pooled cash and investment interest	92,840.00	92,840.00	0.00	16,763.41	0.00	76,076.59	18.1%
46190	Interest earnings - other	17,610.00	17,610.00	0.00	7,733.56	0.00	9,876.44	43.9%
46303	Donations - library	13,100.00	49,835.64	36,735.64	10.00	0.00	49,825.64	0.0%
46309	Donations - library - Friends of the Lib	27,923.00	406,655.19	378,732.19	152,117.68	0.00	254,537.51	37.4%
46910	Miscellaneous operating revenue	8,500.00	8,500.00	0.00	3,600.57	0.00	4,899.43	42.4%

Financial Status Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 3/31/2021; 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
Revenues								
Fund 951 -- Library Joint Powers Authority								
Object 46000 -- MISCELLANEOUS REVENUES								
46990	Miscellaneous non-operating revenue	0.00	0.00	0.00	35.00	0.00	(35.00)	0.0%
Total MISCELLANEOUS REVENUES		159,973.00	575,440.83	415,467.83	180,260.22	0.00	395,180.61	31.3%
Object 49000 -- OTHER FINANCING SOURCES								
49105	From Workers' Compensation Fund	33,175.00	33,175.00	0.00	0.00	0.00	33,175.00	0.0%
49122	From Library Private Trust Fund	22,190.00	33,892.96	11,702.96	0.00	0.00	33,892.96	0.0%
Total OTHER FINANCING SOURCES		55,365.00	67,067.96	11,702.96	0.00	0.00	67,067.96	0.0%
Total Library Joint Powers Authority		12,994,033.00	14,140,983.79	1,146,950.79	11,740,614.97	0.00	2,400,368.82	83.0%
Total Revenues		12,994,033.00	14,140,983.79	1,146,950.79	11,740,614.97	0.00	2,400,368.82	83.0%
Total		(3,595,637.00)	(2,941,087.55)	654,549.45	2,485,232.73	(296,471.62)	(5,129,848.66)	(74.4%)