

TO: Library Joint Powers Authority Board  
FROM: Marcus Pimentel, City of Santa Cruz Finance Director 03/01/18  
RE: Library Financial Dashboard Report for the Quarter ended January 2018

Contained herein is the preliminary, UNAUDITED Library Financial Dashboard summary report for the month ended January 2018. At month's end, the NET operating results were <\$100,030> with year-to-date net operating results of \$297,974. In general, preliminary revenues are ahead of the budget target by 0.6% and expenditures are under budget by 4.5%.

Net Operations (major accounts)	Last Quarter Results			Fiscal Year to Date	Percent of Budget Comparison			
	November	December	January		Annual Adj. Budget FY 2017/18	YTD Actuals	Months completed	Positive / (Negative)
<b>Revenue:</b>								
(1) Sales Tax	\$ 734,187	\$ 814,345	\$ 551,204	\$ 4,709,686	\$ 7,994,000	58.3%	58.3%	0.6%
MOE - Member Contributions	465,439	465,351	465,439	3,257,824	5,585,273	58.3%	58.3%	(0.0%)
Other Revenue	11,867	22,569	42,662	190,212	271,638	70.0%	58.3%	11.7%
<b>TOTAL REVENUES</b>	<b>\$ 1,211,494</b>	<b>\$ 1,302,265</b>	<b>\$ 1,059,305</b>	<b>\$ 8,157,722</b>	<b>\$ 13,850,911</b>	58.9%	58.3%	0.6%
<b>Expenditures:</b>								
(2) Payroll	\$ 724,984	\$ 1,107,614	\$ 730,036	\$ 5,480,287	\$ 10,058,899	54.5%	57.5%	3.1%
Books (w/Grants)	88,623	39,481	114,390	901,965	1,464,127	61.6%	58.3%	(3.3%)
(3) Janitorial Services	-	4,590	85,602	138,003	242,463	56.9%	58.3%	1.4%
Building and Facility	14,237	5,669	15,821	88,442	173,707	50.9%	58.3%	7.4%
Rent (Equip, Building, Land)	26,088	26,088	26,088	182,616	313,107	58.3%	58.3%	0.0%
Utilities	58,236	56,218	45,816	226,090	397,962	56.8%	58.3%	1.5%
(4) Other expenditures	89,336	100,078	141,583	842,346	1,956,798	43.0%	58.3%	15.3%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,001,504</b>	<b>\$ 1,339,738</b>	<b>\$ 1,159,335</b>	<b>\$ 7,859,748</b>	<b>\$ 14,607,063</b>	53.8%	58.3%	4.5%
<b>Net Gain / (Loss)</b>	<b>\$ 209,989</b>	<b>\$ (37,473)</b>	<b>\$ (100,030)</b>	<b>\$ 297,974</b>	<b>\$ (756,152)</b>			

Key Balance Sheet Items	Trust Current Assets			Trust Current Assets (cont.)		
	November	December	January	Balance	Trust	Balance
(5) Equipment Reserve	446,252	446,252	446,252	233,217	Leet-Corday	95,838
(6) 15% Reserve	2,077,637	2,077,637	2,077,637	216,611	Morely	13,260
Fund Balance-Beginning Available	2,910,548	3,120,537	3,083,064	9,205	Hale	45,977
Net Change in Fund Balance	209,989	(37,473)	(100,030)	95,332	Gruber	1,034
(6) Fund Balance-Ending Available	3,120,537	3,083,064	2,983,034			

- 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.
  - (2) For the current fiscal year, the following months have more than 2 pay periods which will create higher monthly payroll costs: December and June. The month's completed % is adjusted to reflect year-end accrual of the last pay period.
  - (3) Janitorial services billings were delayed in the past. Expenditures are currently caught up through December. Actual costs should be near \$15k per month.
  - (4) For the month ended in January, the four largest expenditures within 'Other expenditures' included: [Software maintenance services at \$55k], [Financial services - outside at \$41k], [Loan interest at \$14k], and [Other professional & technical services at \$4k].
  - (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).
  - (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,Objct,Account; As Of = 1/31/2018; Period = 0,1,12; Fund = 951

	11/30/2017		12/31/2017		1/31/2018		Acct	Title
	Month-To-Date	Actual	Month-To-Date	Actual	Month-To-Date	Actual		
<b>Expenditures</b>								
<b>Fund 951 -- Library Joint Powers Authority</b>								
<b>Object 51000 -- PERSONNEL SERVICES</b>								
	387,774.90		582,486.22		384,708.84	51110		Regular full time
	56,003.29		83,745.70		57,623.21	51111		Regular part time
	130.68		178.64		397.23	51114		Overtime
	0.00		2,066.27		388.12	51115		Termination pay
	128,838.09		187,867.62		121,347.90	51122		Temporary
	0.00		0.00		150.22	51130		Other pay
	0.00		11,764.71		42.96	51132		Special vacation pay
	282.00		389.00		282.00	51150		Vehicle-phone-data allowance
	24,380.19		36,663.67		24,600.89	51201		Retirement contribution
	3,141.45		4,498.75		3,202.08	51202		F.I.C.A.
	52,437.89		78,699.10		51,929.71	51203		PERS unfunded liability
	96,839.46		152,033.48		102,556.12	51210		Group health insurance
	7,226.42		11,062.99		7,494.46	51212		Group dental insurance
	1,209.74		1,857.25		1,253.67	51213		Vision insurance
	6,922.51		10,513.34		6,868.53	51214		Medicare insurance
	311.40		311.40		311.40	51215		Employee assistance program
	140.67		216.19		145.82	51220		Group life insurance
	2,744.07		4,109.01		2,707.07	51221		Disability insurance
	3,794.64		5,760.31		3,850.97	51230		Unemployment insurance
	19,435.27		29,149.37		19,265.37	51240		Workers' compensation
	(66,628.71)		(95,758.66)		(59,090.69)	51910		Intrafund labor - credit
<b>Total PERSONNEL SERVICES</b>	<b>483,933.96</b>		<b>1,107,614.36</b>		<b>730,035.88</b>			
<b>Object 52000 -- SERVICES</b>								
	897.23		671.76		650.09	52131		Claims management services - outside
	39,544.50		41,745.50		40,546.49	52135		Financial services - outside
	364.00		0.00		283.50	52139		Medical services
	395.25		2,449.81		4,373.38	52145		Security patrols - City Hall
	180.01		172.85		176.00	52150		Merchant bank fees
	0.00		176.36		0.00	52155		Courier services

# Financial Status Balances

Criteria: Summarize By = Report,Fund, Object, Account; As Of = 1/31/2018; Period = 0,1,1..12; Fund = 951

11/30/2017		12/31/2017		1/31/2018		
Month-To-Date	Actual	Month-To-Date	Actual	Month-To-Date	Actual	
<b>Expenditures</b>						
<b>Fund 951 -- Library Joint Powers Authority</b>						
<b>Object 52000 -- SERVICES</b>						
0.00	0.00	0.00	0.00	3,721.44	52199	Other professional & technical services
5,104.56	3,684.14	0.00	3,684.14	11,009.83	52201	Water, sewer and refuse
0.00	4,590.00	0.00	4,590.00	85,602.10	52211	Janitorial services
0.00	1,010.33	0.00	1,010.33	0.00	52223	Equip annual inventory charge - internal
0.00	4,540.56	0.00	4,540.56	698.58	52226	Vehicle work order charges - internal
860.10	0.00	0.00	0.00	11.57	52227	Vehicle fuel island charges - internal
0.00	0.00	0.00	0.00	744.92	52240	Office equipment operation/maint
2,271.92	0.00	0.00	0.00	1,774.38	52244	Other equipment operation/maintenance
14,236.70	5,669.11	0.00	5,669.11	15,820.98	52246	Building and facility o & m - outside
207.70	1,720.09	0.00	1,720.09	655.68	52247	Landscaping maintenance services
8,505.94	5,235.45	0.00	5,235.45	54,852.74	52248	Software maintenance services
26,088.00	26,088.00	0.00	26,088.00	26,088.00	52261	Equipment, building and land rentals
318.98	934.33	0.00	934.33	14.98	52302	Travel and meetings
1,306.81	9,955.89	0.00	9,955.89	2,348.08	52304	Training
36,913.19	45,218.08	0.00	45,218.08	7,523.11	52403	Telecommunications service - outside
3,120.17	3,120.17	0.00	3,120.17	3,120.17	52932	Liability insurance/surety bonds-interna
170.83	279.73	0.00	279.73	118.65	52960	Advertising
493.00	204.00	0.00	204.00	2,018.00	52961	Dues and memberships
213.75	939.04	0.00	939.04	761.39	52972	Printing and binding-outside
<b>Total SERVICES</b>	<b>141,192.64</b>	<b>158,405.20</b>	<b>158,405.20</b>	<b>262,914.06</b>		
<b>Object 53000 -- SUPPLIES</b>						
541.33	504.28	0.00	504.28	475.28	53101	Postage charges
2,408.94	875.45	0.00	875.45	1,379.37	53102	Office supplies
89,047.74	39,232.16	0.00	39,232.16	111,053.49	53106	Books and periodicals
(424.68)	248.72	0.00	248.72	3,336.52	53107	Books and periodicals-grants & donations
5,220.90	65.39	0.00	65.39	10.34	53108	Safety clothing and equipment
10,402.58	3,718.49	0.00	3,718.49	13,616.94	53112	Library functional supplies
2,431.57	4,945.41	0.00	4,945.41	2,983.00	53113	Janitorial supplies
14,666.72	6,042.00	0.00	6,042.00	19,844.39	53311	Electricity

**Financial Status Balances**

Criteria: Summarize By = Report,Fund, Object,Account; As Of = 1/31/2018; Period = 0,1,1,12; Fund = 951

	11/30/2017		12/31/2017		1/31/2018		Acct	Title
	Month-To-Date Actual	Actual	Month-To-Date Actual	Actual	Month-To-Date Actual	Actual		
<b>Expenditures</b>								
<b>Fund 951 -- Library Joint Powers Authority</b>								
Object 53000 -- SUPPLIES	1,551.73		1,273.87		7,438.43	53312		Natural gas
Total SUPPLIES	125,846.83		56,905.77		160,137.76			
Object 54000 -- OTHER MATERIALS AND SERVICES	3,016.62		15,639.08		3,553.92	54990		Miscellaneous supplies and services
Total OTHER MATERIALS AND SERVICES	3,016.62		15,639.08		3,553.92			
Object 56000 -- OTHER CHARGES	6.25		16.25		215.49	56995		Refunded fees and fines
Total OTHER CHARGES	6.25		16.25		215.49			
Object 57000 -- CAPITAL OUTLAY	0.00		0.00		942.93	57401		Office furniture/equipment
Total CAPITAL OUTLAY	6,458.00		1,157.03		1,535.25	57409		Computer equipment
Total Library Joint Powers Authority	6,458.00		1,157.03		2,478.18			
Total Expenditures	1,001,504.30		1,339,737.69		1,159,335.29			
<b>Revenues</b>								
<b>Fund 951 -- Library Joint Powers Authority</b>								
Object 41000 -- TAXES	734,187.30		814,344.67		551,203.80	41211		Sales and use tax
Total TAXES	734,187.30		814,344.67		551,203.80			
Object 43000 -- GRANTS	465,439.42		465,351.25		465,439.42	43311		Maintenance of effort contributions
Total GRANTS	465,439.42		465,351.25		465,439.42			
Object 44000 -- CHARGES FOR SERVICES	0.00		0.00		2,320.00	44630		Room rentals-library JPA
Total CHARGES FOR SERVICES	0.00		0.00		2,320.00			

**Financial Status Balances**

Criteria: Summarize By = Report, Fund, Object, Account; As Of = 1/31/2018; Period = 0, 1, 12; Fund = 951

	11/30/2017		12/31/2017		1/31/2018		Acct	Title
	Month-To-Date	Actual	Month-To-Date	Actual	Month-To-Date	Actual		
<b>Revenues</b>								
<b>Fund 951 -- Library Joint Powers Authority</b>								
<b>Object 45000 -- FINES AND FORFEITS</b>								
	(38.98)		0.00		559.00	45131		Library fines
<b>Total FINES AND FORFEITS</b>	<b>(38.98)</b>		<b>0.00</b>		<b>559.00</b>			
<b>Object 46000 -- MISCELLANEOUS REVENUES</b>								
	1,258.97		1,271.15		1,276.46	46190		Interest earnings - other
	0.00		0.00		12,014.52	46303		Donations - library
	0.00		0.00		7,330.00	46309		Donations - library - Friends of the Lib
	10,646.90		16,205.75		19,162.13	46910		Miscellaneous operating revenue
<b>Total MISCELLANEOUS REVENUES</b>	<b>11,905.87</b>		<b>17,476.90</b>		<b>39,783.11</b>			
<b>Object 49000 -- OTHER FINANCING SOURCES</b>								
	0.00		5,092.50		0.00	49201		Sales of surplus equipment
<b>Total OTHER FINANCING SOURCES</b>	<b>0.00</b>		<b>5,092.50</b>		<b>0.00</b>			
<b>Total Library Joint Powers Authority</b>	<b>1,211,493.61</b>		<b>1,302,265.32</b>		<b>1,059,305.33</b>			
<b>Total Revenues</b>	<b>1,211,493.61</b>		<b>1,302,265.32</b>		<b>1,059,305.33</b>			
<b>Total</b>	<b>209,989.31</b>		<b>(37,472.37)</b>		<b>(100,029.96)</b>			



**General Ledger Balances**

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 1/31/2018; Period = 0,1..12; Fund = 93\*, 95\*, 96\*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
<b>Fund 931 -- McCaskill - Local History</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	232,782.86	0.00	0.00	232,782.86
11901	Allow for FV of invest w/City-cur unrstr	(195.66)	0.00	0.00	(195.66)
<b>Total Cash and investments</b>		232,587.20	0.00	0.00	232,587.20
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	629.30	0.00	0.00	629.30
<b>Total Receivables - current</b>		629.30	0.00	0.00	629.30
<b>Object 32000 -- Net assets</b>					
32311	Net assets held in trust-library prog.	(240,278.82)	0.00	0.00	(240,278.82)
<b>Total Net assets</b>		(240,278.82)	0.00	0.00	(240,278.82)
<b>Total McCaskill - Local History</b>		(7,062.32)	0.00	0.00	(7,062.32)
<b>Fund 932 -- McCaskill - Visually Impaired</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	216,205.98	0.00	0.00	216,205.98
11901	Allow for FV of invest w/City-cur unrstr	(182.58)	0.00	0.00	(182.58)
<b>Total Cash and investments</b>		216,023.40	0.00	0.00	216,023.40
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	587.38	0.00	0.00	587.38
<b>Total Receivables - current</b>		587.38	0.00	0.00	587.38
<b>Object 32000 -- Net assets</b>					
32311	Net assets held in trust-library prog.	(224,304.21)	0.00	0.00	(224,304.21)
<b>Total Net assets</b>		(224,304.21)	0.00	0.00	(224,304.21)
<b>Total McCaskill - Visually Impaired</b>		(7,693.43)	0.00	0.00	(7,693.43)
<b>Fund 933 -- Estate Proceeds - Finkeldey</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	9,188.33	0.00	0.00	9,188.33
11901	Allow for FV of invest w/City-cur unrstr	(7.66)	0.00	0.00	(7.66)
<b>Total Cash and investments</b>		9,180.67	0.00	0.00	9,180.67
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	24.62	0.00	0.00	24.62
<b>Total Receivables - current</b>		24.62	0.00	0.00	24.62

**General Ledger Balances**

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 1/31/2018; Period = 0,1,1,12; Fund = 93\*, 95\*,96\*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
<b>Fund 933 -- Estate Proceeds - Finkeldey</b>					
<b>Object 32000 -- Net assets</b>					
32311	Net assets held in trust-library prog.	(9,399.68)	0.00	0.00	(9,399.68)
<b>Total Net assets</b>		<b>(9,399.68)</b>	<b>0.00</b>	<b>0.00</b>	<b>(9,399.68)</b>
<b>Total Estate Proceeds - Finkeldey</b>		<b>(194.39)</b>	<b>0.00</b>	<b>0.00</b>	<b>(194.39)</b>
<b>Fund 934 -- Whalen Estate - Felton Branch</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	95,159.61	0.00	0.00	95,159.61
11901	Allow for FV of invest w/City-cur unrstr	(77.80)	0.00	0.00	(77.80)
<b>Total Cash and investments</b>		<b>95,081.81</b>	<b>0.00</b>	<b>0.00</b>	<b>95,081.81</b>
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	249.85	0.00	0.00	249.85
<b>Total Receivables - current</b>		<b>249.85</b>	<b>0.00</b>	<b>0.00</b>	<b>249.85</b>
<b>Object 32000 -- Net assets</b>					
32311	Net assets held in trust-library prog.	(95,293.14)	0.00	0.00	(95,293.14)
<b>Total Net assets</b>		<b>(95,293.14)</b>	<b>0.00</b>	<b>0.00</b>	<b>(95,293.14)</b>
<b>Total Whalen Estate - Felton Branch</b>		<b>38.52</b>	<b>0.00</b>	<b>0.00</b>	<b>38.52</b>
<b>Fund 935 -- Robert Leet-Corday Estate</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	95,664.85	0.00	0.00	95,664.85
11901	Allow for FV of invest w/City-cur unrstr	(78.21)	0.00	0.00	(78.21)
<b>Total Cash and investments</b>		<b>95,586.64</b>	<b>0.00</b>	<b>0.00</b>	<b>95,586.64</b>
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	251.17	0.00	0.00	251.17
<b>Total Receivables - current</b>		<b>251.17</b>	<b>0.00</b>	<b>0.00</b>	<b>251.17</b>
<b>Object 32000 -- Net assets</b>					
32311	Net assets held in trust-library prog.	(95,799.10)	0.00	0.00	(95,799.10)
<b>Total Net assets</b>		<b>(95,799.10)</b>	<b>0.00</b>	<b>0.00</b>	<b>(95,799.10)</b>
<b>Total Robert Leet-Corday Estate</b>		<b>38.71</b>	<b>0.00</b>	<b>0.00</b>	<b>38.71</b>

**General Ledger Balances**

Criteria: Summarize By = Report,Fund,Objct,Account; As Of = 1/31/2018; Period = 0,1..12; Fund = 93\*, 95\*, 96\*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
<b>Fund 936 -- Morley Estate-La Selva Branch</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	13,235.90	0.00	0.00	13,235.90
11901	Allow for FV of invest w/City-cur unrstr	(10.79)	0.00	0.00	(10.79)
<b>Total Cash and investments</b>		13,225.11	0.00	0.00	13,225.11
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	34.76	0.00	0.00	34.76
<b>Total Receivables - current</b>		34.76	0.00	0.00	34.76
<b>Object 32000 -- Net assets</b>					
32311	Net assets held in trust-library prog.	(12,850.82)	0.00	0.00	(12,850.82)
<b>Total Net assets</b>		(12,850.82)	0.00	0.00	(12,850.82)
<b>Total Morley Estate-La Selva Branch</b>		409.05	0.00	0.00	409.05
<b>Fund 937 -- Hale Trust-Scotts Valley Branch</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	45,893.63	0.00	0.00	45,893.63
11901	Allow for FV of invest w/City-cur unrstr	(37.52)	0.00	0.00	(37.52)
<b>Total Cash and investments</b>		45,856.11	0.00	0.00	45,856.11
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	120.50	0.00	0.00	120.50
<b>Total Receivables - current</b>		120.50	0.00	0.00	120.50
<b>Object 32000 -- Net assets</b>					
32311	Net assets held in trust-library prog.	(45,958.01)	0.00	0.00	(45,958.01)
<b>Total Net assets</b>		(45,958.01)	0.00	0.00	(45,958.01)
<b>Total Hale Trust-Scotts Valley Branch</b>		18.60	0.00	0.00	18.60
<b>Fund 938 -- Anna Gruber Living Trust</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	1,000.09	0.00	0.00	1,000.09
11901	Allow for FV of invest w/City-cur unrstr	(14.14)	0.00	0.00	(14.14)
<b>Total Cash and investments</b>		985.95	0.00	0.00	985.95
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	47.76	0.00	0.00	47.76
<b>Total Receivables - current</b>		47.76	0.00	0.00	47.76



# General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 1/31/2018; Period = 0,1..12; Fund = 93\*, 95\*, 96\*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
<b>Fund 938 -- Anna Gruber Living Trust</b>					
<b>Object 32000 -- Net assets</b>					
32311	Net assets held in trust-library prog.	(18,845.28)	0.00	0.00	(18,845.28)
<b>Total Net assets</b>		<b>(18,845.28)</b>	<b>0.00</b>	<b>0.00</b>	<b>(18,845.28)</b>
<b>Total Anna Gruber Living Trust</b>		<b>(17,811.57)</b>	<b>0.00</b>	<b>0.00</b>	<b>(17,811.57)</b>
<b>Fund 951 -- Library Joint Powers Authority</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	4,058,661.88	8,961,782.33	8,777,248.60	4,243,195.61
11901	Allow for FV of invest w/City-cur unrstr	(4.12)	0.00	0.00	(4.12)
<b>Total Cash and investments</b>		<b>4,058,657.76</b>	<b>8,961,782.33</b>	<b>8,777,248.60</b>	<b>4,243,191.49</b>
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	10,360.72	0.00	0.00	10,360.72
12190	Other interest receivable	718.50	7,667.37	7,109.41	1,276.46
12201	Taxes receivable - current	753,781.55	4,709,686.35	4,912,264.10	551,203.80
12303	Accounts receivable - booked	544,866.97	3,258,327.82	3,337,755.37	465,439.42
12501	Grants receivable	11,073.35	0.00	11,073.35	0.00
<b>Total Receivables - current</b>		<b>1,320,801.09</b>	<b>7,975,681.54</b>	<b>8,268,202.23</b>	<b>1,028,280.40</b>
<b>Object 21000 -- Payables</b>					
21101	Accounts payable	(495,071.57)	2,382,725.50	2,029,286.63	(141,632.70)
21105	Manual accounts payable	(51,323.76)	51,323.76	0.00	0.00
21504	Use tax payable	(1,456.52)	3,047.85	1,849.31	(257.98)
<b>Total Payables</b>		<b>(547,851.85)</b>	<b>2,437,097.11</b>	<b>2,031,135.94</b>	<b>(141,890.68)</b>
<b>Object 31000 -- Fund balance</b>					
31591	Committed - cash flow/unexpected expend	(1,982,478.15)	0.00	0.00	(1,982,478.15)
31701	Fund Balance - Unassigned	(2,405,118.18)	0.00	0.00	(2,405,118.18)
31998	Budgetary reserve for encumbrances	0.00	990,421.78	1,349,897.88	(359,476.10)
31999	Budgetary fund balance	0.00	562,037.46	187,287.60	374,749.86
<b>Total Fund balance</b>		<b>(4,387,596.33)</b>	<b>1,552,459.24</b>	<b>1,537,185.48</b>	<b>(4,372,322.57)</b>
<b>Object 33000 -- Control accounts</b>					
33110	Revenue control	0.00	15,367,871.04	23,525,593.05	(8,157,722.01)
33210	Expenditure/expense control	0.00	8,554,393.62	694,645.82	7,859,747.80
33410	Appropriations control	0.00	187,287.60	562,037.46	(374,749.86)

# General Ledger Balances

Criteria: Summarize By = Report, Fund, Object, Account; As Of = 1/31/2018; Period = 0, 1, ..12; Fund = 93\*, 95\*, 96\*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
<b>Fund 951 -- Library Joint Powers Authority</b>					
<b>Object 33000 -- Control accounts</b>					
33510	Encumbrances control	0.00	1,349,897.88	990,421.78	359,476.10
	<b>Total Control accounts</b>	0.00	25,459,450.14	25,772,698.11	(313,247.97)
<b>Object 39000 -- Other equity/net asset accounts</b>					
39110	General journal clearing	0.00	23,525,300.33	23,525,300.33	0.00
	<b>Total Other equity/net asset accounts</b>	0.00	23,525,300.33	23,525,300.33	0.00
	<b>Total Library Joint Powers Authority</b>	444,010.67	69,911,770.69	69,911,770.69	444,010.67
<b>Fund 956 -- Library JPA - Technology</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	5,037.98	0.00	0.00	5,037.98
11901	Allow for FV of invest w/City-cur unstr	(0.98)	0.00	0.00	(0.98)
	<b>Total Cash and investments</b>	5,037.00	0.00	0.00	5,037.00
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	13.22	0.00	0.00	13.22
	<b>Total Receivables - current</b>	13.22	0.00	0.00	13.22
<b>Object 31000 -- Fund balance</b>					
31701	Fund Balance - Unassigned	(5,045.06)	0.00	0.00	(5,045.06)
	<b>Total Fund balance</b>	(5,045.06)	0.00	0.00	(5,045.06)
	<b>Total Library JPA - Technology</b>	5.16	0.00	0.00	5.16
<b>Fund 958 -- Library JPA - General Capital Assets</b>					
<b>Object 17000 -- Capital assets</b>					
17210	Infrastructure	579,683.02	0.00	0.00	579,683.02
17211	Accumulated depreciation - infrastructure	(321,467.48)	0.00	0.00	(321,467.48)
17320	Lease improvements - buildings	2,018,031.67	0.00	0.00	2,018,031.67
17321	Accumulated deprec - lease imp-buildings	(1,685,090.12)	0.00	0.00	(1,685,090.12)
17510	Machinery and equipment	2,408,332.21	0.00	0.00	2,408,332.21
17511	Accumulated depreciation - M&E	(1,795,576.83)	0.00	0.00	(1,795,576.83)
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
	<b>Total Capital assets</b>	1,275,266.32	0.00	0.00	1,275,266.32

# General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 1/31/2018; Period = 0,1..12; Fund = 93\*, 95\*, 96\*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
<b>Fund 958 -- Library JPA - General Capital Assets</b>					
<b>Object 31000 -- Fund balance</b>					
31701	Fund Balance - Unassigned	6,054.50	0.00	0.00	6,054.50
	<b>Total Fund balance</b>	6,054.50	0.00	0.00	6,054.50
<b>Object 32000 -- Net assets</b>					
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	7,240.89	0.00	0.00	7,240.89
	<b>Total Net assets</b>	(1,284,348.07)	0.00	0.00	(1,284,348.07)
	<b>Total Library JPA - General Capital Assets</b>	(3,027.25)	0.00	0.00	(3,027.25)
<b>Fund 960 -- Felton Branch Reserve</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	1,197.91	0.00	0.00	1,197.91
11901	Allow for FV of invest w/City-cur unrstr	(336.11)	0.00	0.00	(336.11)
	<b>Total Cash and investments</b>	861.80	0.00	0.00	861.80
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	3.14	0.00	0.00	3.14
	<b>Total Receivables - current</b>	3.14	0.00	0.00	3.14
<b>Object 31000 -- Fund balance</b>					
31701	Fund Balance - Unassigned	(1,199.60)	0.00	0.00	(1,199.60)
	<b>Total Fund balance</b>	(1,199.60)	0.00	0.00	(1,199.60)
	<b>Total Felton Branch Reserve</b>	(334.66)	0.00	0.00	(334.66)
<b>Fund 961 -- Library JPA - Vehicle Replacement</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	439,238.34	0.00	0.00	439,238.34
11901	Allow for FV of invest w/City-cur unrstr	(54.67)	0.00	0.00	(54.67)
	<b>Total Cash and investments</b>	439,183.67	0.00	0.00	439,183.67
<b>Object 12000 -- Receivables - current</b>					
12101	Pooled cash interest receivable	1,153.25	0.00	0.00	1,153.25
	<b>Total Receivables - current</b>	1,153.25	0.00	0.00	1,153.25

**General Ledger Balances**

Criteria: Summarize By = Report, Fund, Object, Account; As Of = 1/31/2018; Period = 0, 1, ..12; Fund = 93\*, 95\*, 96\*

Acct	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
<b>Fund 961 -- Library JPA - Vehicle Replacement</b>					
<b>Object 31000 -- Fund balance</b>					
31701	Fund Balance - Unassigned	(383,402.97)	0.00	0.00	(383,402.97)
<b>Total Fund balance</b>		(383,402.97)	0.00	0.00	(383,402.97)
<b>Total Library JPA - Vehicle Replacement</b>		56,933.95	0.00	0.00	56,933.95
<b>Fund 962 -- Library JPA Trusts</b>					
<b>Object 11000 -- Cash and investments</b>					
11101	Pooled cash	0.00	17,333.04	0.00	17,333.04
<b>Total Cash and investments</b>		0.00	17,333.04	0.00	17,333.04
<b>Object 33000 -- Control accounts</b>					
33110	Revenue control	0.00	0.00	17,333.04	(17,333.04)
<b>Total Control accounts</b>		0.00	0.00	17,333.04	(17,333.04)
<b>Total Library JPA Trusts</b>		0.00	17,333.04	17,333.04	0.00
<b>Total</b>		465,331.04	69,929,103.73	69,929,103.73	465,331.04